

A  
COLLECTION  
Of all the  
STATUTES  
Relating to  
The Excise,  
With Notes in the Margin.

To which is added  
An Abridgement or Breviary of  
the said Statutes: Wherein the Substance of  
all that relates to one and the same Matter  
or Head respectively, is collected together,  
and placed under one and the same proper  
Title, and referred to the Pages of the said  
Statutes, for the more easie and ready find-  
ing: With a *TABLE* of all the said  
*TITLES* subjoyned.

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LONDON,

Printed by the Assigns of *John Bill*, deceas'd:  
And by *Henry Hills* and *Thomas Newcomb*,  
Printers to the Kings most Excellent  
Majesty. 1683.

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Anno XII

CAROLI II. Regis.

---

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life.

**T**he Commons assembled in Parliament, in gratitude for an humble acknowledgement of Your Majesties great Grace and Favour to us your Commons, beyond example of any Your Royal Progenitors, expressed in many publick Acts and Declarations, to the great rejoicing and general satisfaction of all Your People, which they desire to answer with Returns suitable,  
 B and

The Rates  
given to  
His Maje-  
sty for life.

and exceeding the Examples of  
any of their Ancestors, for the  
increasing of Your Majesties  
Revenue during your Majesties  
Reign, (which God long continu-  
e.) Do therefore Give and  
Grant unto your most Excellent  
Majesty, the Rates and Duties,  
Impositions, Charges, and  
Sums of Money herein after  
following: And do beseech your  
Majesty, that it may be Enact-  
ed, And be it Enacted by the  
Kings most Excellent Majesty,  
by and with the Advice and Con-  
sent of the Lords and Commons  
in Parliament assembled, That  
from and after the Twenty fifth  
day of December, One thousand  
six hundred and sixty, there shall  
be throughout Your Majesties  
Kingdom of England, Dominion  
of Wales, and Town of Berwick  
upon Tweed, Rated, Levied,  
Collected and Paid unto Your  
Majesty during Your Life, for  
Beer, Ale, Sider, and other  
Liquors herein after mentioned,  
The several Rates, Impositions,  
Duties and Charges herein af-  
ter expressed, and in manner and  
form following; That is to say,

For

For every Barrel of Beer or Ale above Six shillings the Barrel, Brewed by the Common Brewer, or any other person or persons, who doth or shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence ————— i s. 3 d.

Beer and  
Ale above  
six shillings  
the Barrel.

For every Barrel of Six shillings Beer or Ale, or under, Brewed by the common Brewer, or any other person or persons who doth or shall sell or tap out such Beer or Ale publicly or privately, to be paid by the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence ————— iii. d.

Beer and  
Ale of six  
shillings  
the Barrel.

For all Syder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for greater or lesser measure, One shilling three pence ————— i s. iii. d.

Syder,  
Perry.

Metheglin,  
Mead.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half-peny. ————ob.

Vineger-  
Beer.

For every Barrel of Beer commonly called Vineger-Beer, brewed by any common Brewer, in any common Brew-house, Six pence. ————vi. d.

Strong-  
water.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One penny. ————i. d.

Beer and  
Ale Im-  
ported.

For every Barrel of Beer or Ale Imported from beyond the Seas, Three shillings. ————iii. s.

Syder and  
Perry Im-  
ported.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings. ————v. s.

Spirits Im-  
ported.

For every Gallon of Spirits made of any kind of Wine or Syder imported, Two pence. ————ii. d.

Strong-  
water Im-  
ported.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four pence. ————iv. d.

For

Anno 12 Caroli II. Regis.

For every Gallon of Coffee made <sup>Coffee.</sup> and sold, to be paid by the Maker, Four pence. ————— iv. d.

For every Gallon of Chocolate, <sup>Chocolate.</sup> Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence. ————— viii. d.

And be it further Enacted and Ordained by the Authority aforesaid, That the several Rates, Duties, and Charges of Excise, or New-Impost above mentioned, hereby Set or Imposed upon all and every the said Foreign Liquors which shall be imported or brought into all or any the Ports of this Kingdom and Dominions thereof, aforesaid, from and after the five and twentieth of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the Landing thereof.

The Excise upon Foreign Liquors Imported, to be paid by the Importers in money upon Entries made before Landing.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer <sup>Common</sup> Brewers to account weekly. and

and other  
Retailers  
of Beer,  
Ale. &c.  
monthly.

and Ale, shall once in every week;  
And all Inn-keepers, Alehouse-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that Week and Month respectively as aforesaid.

The penal-  
ty for not  
accounting  
as afore-  
said.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit five pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit five pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a Month make due and particular



particular Entries, shall forfeit Twenty shillings.

And be it further Enacted by the Authority aforesaid, That every Common Brewer, who shall not pay and clear off within a week after he made his Entry, or ought to have made his Entry as aforesaid, shall pay double the value of the duty: And that every Inn-keeper, Alehouse-keeper, Wholesaler or other Retailer, who shall not pay and clear off within a month after he made his Entry, or ought to have made his entry, as aforesaid, shall pay double the value of the duty: The said respective forfeitures to be levied upon their Goods and Chattels, in such manner and form, as hereafter in this Act is Ordained and directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-Commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said

No person to be compelled by the Commissioners of Excise, to go farther for making their Entries, then the next Market-Town.



Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-day.

The Commissioners for Execution of this Act, impowred to appoint Gagers.

The power of the Gagers.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-Commissioners in their respective Circuits and Divisions, shall hereby have power to constitute under their Hands and Seals, such and so many Gagers as they shall find needful: which Gagers, and every of them, shall at all Times, as well by night as by day; and if by night, then in the presence of a Constable or other lawful Officer, be permitted upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Victualler, or other Retailer of Beer, Brewing or Making the same as aforesaid,

said, or by any Distiller of  
 Strong-waters, or Retailer of  
 other the Liquors aforesaid;  
 And to Gage all Coppers, Fatts  
 and Vessels in the same, and to  
 take an account of Beer, Ale,  
 Worts, Perry, Syder, Strong-  
 waters, Aqua-vitæ, Metheglin,  
 or other the Liquors aforesaid,  
 in the said Houses, Places, and  
 Vessels, from time to time,  
 Brewed, or Made, and Distil-  
 led; and thereof to make Re-  
 turn or Report in Writing to  
 the said Commissioners, or Returns  
made by  
the Gagers.  
 Sub-Commissioners of Excise,  
 under whose Office and Limits  
 such Brewer, Retailer, Distil-  
 ler, or Maker of the Liquors  
 aforesaid, doth dwell and inha-  
 bit, leaving a true Copp of  
 such Return in Writing under  
 his hand, with such Brewer, Re-  
 tailer, Distiller, or Makers of  
 the Liquors aforesaid: And such  
 Reports or Returns of the said  
 Gagers shall be a Charge upon  
 the said Brewers, Makers, and  
 Retailers respectively. And if  
 any such Common Brewer, or  
 Retailer, shall refuse to permit  
 any such Gager or Gagers to  
 enter

enter his Brew-house, or any other place aforesaid, or to Gage or take account of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gager or Gagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer or Distiller of any the Liquors aforesaid, after such warning given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of five pounds as aforesaid for every Offence, to be levied and recovered upon his or their Goods or Chattels, in manner and form as hereafter in this Act is provided.

And for the avoiding of all uncertainty, and dispute touching the

the Returns made or to be made  
by the Tagers of any Beer or  
Ale so Brewed as aforesaid;  
Be it Enacted and Declared by  
the Authority aforesaid, That  
every Six and thirty Gallons  
of Beer taken by the Tager ac-  
cording to the Standard of the  
Ale-quart, four whereof shall  
make the Gallon, remaining in  
the custody of the Chamberlains  
of His Majesties Exchequer,  
shall be reckoned, accompted  
and returned by the Tager for  
a Barrell of Beer; And every  
two and thirty Gallons of Ale,  
taken by the Tager according  
to the same Standard, shall be  
in like manner reckoned, accom-  
pted, and returned for a Barrell  
of Ale, and all other the Liquors  
aforesaid according to the Wine-  
Gallon.

What shall  
be reckon-  
ed a Barrell  
of Beer.

The Barrell  
of Ale.

Provided always, and be it  
Enacted and Ordained by the  
Authority aforesaid, That no  
Brewers or Retailers of Beer  
and Ale shall take any more in  
the Price thereof, upon sale of  
the same, then according to the  
usual Rates and Prices; Sa-  
ving

ving that every common Brew-  
er shall and may take and receive  
of all and every person and per-  
sons, to whom he shall sell and  
deliver any Ale or Beer, the  
Excise thereupon due as afore-  
said, over and above the usual  
Rates and Prices.

And be it Enacted by the Au-  
thority aforesaid, That for the  
better encouragement of all  
common Brewers and makers  
of Beer or Ale, to make due En-  
try and payment thereof, accord-  
ing as by this Act is appointed,  
the said common Brewer not  
selling the same by Retail, for  
and in consideration of waste by  
fillings and leakage of their  
Beer and Ale, shall have and be  
allowed out of the said Returns  
made by the Tagers, the several  
allowances and abatements  
hereafter mentioned, (that is to  
say) Upon every Three and twen-  
ty Barrells of Beer, whether  
strong or small, returned by the  
said Tagers, three Barrells; and  
upon every Two and twenty  
Barrells of Ale, whether strong  
or small, returned by the Ta-  
gers,

Abate-  
ments and  
allowance  
to be made  
for waste  
and leak-  
age.

gers, two Barrels; which said allowances and abatements the said Commissioners to be appointed, as aforesaid, and their Sub-Commissioners, are hereby authorised to allow and make accordingly.

Provided always, That where any common Brewer shall wiltingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or Brewers shall forfeit and lose over and besides the Penalties before mentioned, the said allowance so to be made for six months then next ensuing.

Forfeiture  
for false  
Entries.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Maker thereof to any Wholesaler or other Retailer thereof, until the Rate which by such Wholesaler or Retailer is to be paid over and above the Price of the said Beer

No Ale or  
Beer to be  
delivered  
to the Re-  
tailer be-  
fore the  
Rate be  
paid.



Beer and  
Ale sold in  
Fairs.

Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Maker thereof. Provided always, That if any person or persons shall brew and sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly Pay and Satisfie the Duty due for the same to the Commissioners or Sub-Commissioners within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much and no more, nor otherwise, shall be Freed and discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

Provided nevertheless, That  
it



it shall and may be lawful to and for the said Commissioners, and Sub-Commissioners respectively, to compound for this Duty with any Inn-keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

The Commissioners may compound with any Inn-keeper, Retailer or Victualler:

And it is further Ordained and Enacted by the Authority aforesaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty shall appoint, shall have power, and are hereby authorised and impowred from time to time to Create, Contract, Conclude and Agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Syder, or other the

At y the Rates in this Act may be Farmed for three years.

the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years.

And be it further Enacted, That every such Contract, Bargain and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law to all intents and purposes.

Persons contracting, that be nominated by the Justices of the Peace in every County, shall have the refusal of any Farm.

Provided always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, treat, conclude, or agree with any person or persons touch-

touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided, That the said Duty shall not be Lett to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendred to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause or Article therein contained, shall

Forfeitures  
and Offences  
within  
this Act,  
where determined.

shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, All such Forfeitures and Offences made and committed within the immediate Limits of the Chief Office in London, shall be heard, adjudged and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Town or Place within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the  
space

space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Sub-Commissioners, or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear & determine the same: And if the Party find himself aggrieved by the Judgment given by the said Sub-Commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowred and authorized to hear and determine the same, whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of Peace, and Sub-Commissioners aforesaid respectively, are hereby authorized, and strictly enjoyned and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party

Appeals  
by parties  
grieved.

ty accused, and upon his appearance or contempt, to proceed to the Examination of the matter of fact, and upon due proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before Ordained and Directed, and to award and issue out Warrants under their Hands for the Levying of such Forfeitures, Penalties and Fines, as by this Act is Imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendring to the Party the overplus, if any be; and for want of sufficient Distress, to Imprison the Party offending, till Satisfaction be made:

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of Peace,



Peace, Commissioners for Excise, or any two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty or Fine, as in their discretion they shall think fit: And that every such mitigation and payment thereupon accordingly made, shall be a sufficient Discharge of the said Penalties and Forfeitures to the persons so offending, so as by such mitigation the same be not made less than double the value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

Fines and Forfeitures may be mitigated.

And it is hereby further Enacted, he & Ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be em-

How the Fines and Forfeitures shall be employed.



employed, three Fourth parts thereof to and for the use of the Kings Majesty, and the other Fourth part to the Discoverer or Informer of the same. And for the better Managing, Collecting, Securing, Levying and Recovering of all and every the said Rates and Charges of Excise, hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by the Authority aforesaid, and it is hereby Enacted, That one principal Head-Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two

Commis-  
sioners and  
Governors  
for mana-  
ging the  
Receipt of  
the Excise,

two of them, are hereby appoint-  
ed and constituted Commission-  
ers and Governors for the man-  
agement of his Majesties Re-  
ceipt of the Excise, and to sit in  
some convenient place in the  
City of London, or within Ten  
miles thereof, from time to  
time, as long as his Majesty  
shall think fit.

And be it Enacted by the Au-  
thority aforesaid, That no person  
or persons shall be capable of in-  
termeddling with any Office or  
Employment relating to the  
Excise, until he or they shall be-  
fore two or more Justices of the  
Peace in the County where his  
or their Employments shall be,  
or before one of the Barons of  
the Exchequer, take the Oaths  
of Allegiance and Supremacy,  
which Oaths they have hereby  
power to administer, together  
with this Oath following, Muta-  
tis mutandis.

**Y**ou shall Swear to execute the Office of The Oath.

truly and faithful-  
ly, without Favour or Affection;  
and shall from time to time true Ac-  
count

count make, and deliver to such person or persons as His Majesty shall appoint to receive the same; and shall take no Fee or Reward for the Execution of the said Office, from any other person then from His Majesty, or those whom His Majesty shall appoint in that behalf.

Certificates  
at the next  
Quarter  
Sessions.

And be it further Enacted by the Authority aforesaid, That every such Justice of Peace shall certify the taking of such Oath to the next Quarter-Sessions, there to be Recorded.

London,  
Westmin-  
ster, South-  
wark.

And it is further Enacted, That all parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate Care, Inspection and Management of the said Head-Office; and such and so many subordinate Commissioners, and Sub-Commissioners, and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, in a

every

Officers to  
be appointed  
by His  
Majesty.

every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty shall think fit. And it is hereby further Enacted, That the said Office of Excise in all Places where it shall be appointed, shall be kept open from Eight of the clock in the Morning, till Twelve of the clock at Noon, and from Two of the clock in the Afternoon, till Five of the clock in the Afternoon, for the due execution and performance of all and every the Matters and Things in this Act appointed and required. And it is further hereby Enacted, That the said chief Commissioners of Excise, or the major part of them, shall from time to time issue forth and pay such Sum and Sums of Money, as shall from time to time be Requested, Collected, or Levied by virtue of this Act, unto His Majesties Receipt of Exchequer.

Provided always, and be it Enacted, That if any person or persons

The Excise Office to be kept open.

The Monies collected, to be paid into the Receipts of the Exchequer.

Persons su-  
ed may  
plead the  
general Is-  
sue.

persons shall at any time be  
Sued or Prosecuted for any  
thing by him or them done or  
executed in pursuance of this  
Act, he or they shall and may  
plead the general Issue, and  
give this Act in evidence for his  
defence; and if upon the Trial  
a Verdict shall pass for the De-  
fendant or Defendants, or the  
Plaintiff or Plaintiffs be dis-  
satisfied, then such Defendant  
or Defendants shall have double  
Costs to him or them awarded  
against such Plaintiff or Plai-  
ntiffs.

Writs of  
Certiorari  
shall not  
supercede  
any pro-  
ceedings.

Provided also, and be it En-  
acted, That no Writ of Writ  
of Certiorari shall supercede Ex-  
ecution or other Proceedings  
upon any Order or Orders made  
by the Justices aforesaid in pu-  
suance of this Act; but that Ex-  
ecution and other Proceedings  
shall and may be had and made  
thereupon, any such Writ  
Writs, or Allowance there-  
notwithstanding.

Proviso for  
Ed. Back-  
well, for  
payment of  
28450 l.

Provided always, and be  
further Enacted, That this Act  
or any thing therein contained  
shall not be prejudicial to

wa

Edward Backwell Alderman of London, as to the sum of Twenty eight thousand four hundred and fifty pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, the Sum of Five thousand pounds payable to his Majesties Surveyor General, for the repair of his Majesties Houses, charged by virtue of an Order of the Sixth of September, One thousand six hundred and fifty, with Interest for the same; the Sum of Ten thousand pounds advanced to Her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The sum of Ten thousand pounds payable to Her Majesty the Queen of Bohemia, being charged together with interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; the Sum of Three thousand four hundred and fifty pounds



payable for Provisions for Dun-  
 kirk, by Order of the Twent  
 sixth of November, One thousand  
 six hundred and sixty: which  
 Sum of Twenty eight thou  
 sand four hundred and fifty  
 pounds, together with Interest  
 for the same, according to the  
 tenour of the said Orders, a  
 ter the Rate of Six per cen  
 shall be paid to the said Edwa  
 Backwell, or his Assigns, out  
 the Grand Excise, and the A  
 rears thereof in course, as is  
 the said Orders appointed; And  
 in case the same shall fall short  
 payment by the Twentieth  
 December, One thousand six hu  
 dred and sixty, That then the  
 mainder shall continue secur  
 to him out of the whole Exc  
 in course as aforesaid; and th  
 no other Payments be ma  
 out of the Excise, but what  
 appointed by this present P  
 liament in course to precede  
 same; until the said Debt due  
 the said Edward Backwell be sa  
 fied; And that in case any p  
 of the Moneys due to Al  
 man Backwell, be paid out of  
 part of the Excise which sh  
 g



due to the Kings Maje-  
sty, that then His Majesty shall  
be Reimbursed the same out of  
the first Moneys that shall come  
in of the Arrears of Excise that  
shall be due the said Twenty fifth  
of December.

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C. 3.

Anno



Anno XII

## CAROLI II. Regis

An Act for taking away the  
Court of Wards and Li-  
veries, and Tenures  
Capite, and by Knights-  
service, and Purveyance  
and for settling a Re-  
venue upon His Majesty  
lieu thereof.

Thereasons  
of this Act.

**W**hereas it hath been found  
by former experience  
That the Courts of Wards  
and Liveries, and Tenures  
Knights-service, either of the  
King or others, or by Knights-  
service in Capite, or Socage  
Capite of the King, and the con-  
sequents upon the same, have  
been much more burthensome  
grievous

grievous and prejudicial to the Kingdom, then they have been beneficial to the King: And whereas since the intermission of the said Court, which hath been from the Four and twentieth day of February, which was in the Year of our Lord, One thousand six hundred forty and five, many persons have by Will and otherwise, made disposal of their Lands held by Knights-service, whereupon divers Questions might possibly arise, unless some seasonable Remedy be taken to prevent the same; The Court of Wards and Liveries, Primer-Seisins, &c. taken away.

Be it therefore Enacted by the King our Sovereign Lord, with the Assent of the Lords and Commons in Parliament assembled, and by the Authority of the same, And it is hereby Enacted, That the Court of Wards and Liveries, and all Wardships, Liveries, Primer-Seisins, and Duster-le-mains, Values and Forfeitures of Marriages, by reason of any Tenure of the Kings Majesty, or of any other by Knights-service, and all mean Rates, and all other Gifts, Grants, Char-

Fines for  
Alienati-  
ons, &c.  
taken a-  
way. 1 Car.  
2. cap. 3.

ges incident, or arising for or by reason of Wardships, Liveries, Primer-Seisins, or Duffer-le-mains, be taken away and discharged, and are hereby Enacted to be taken away and discharged from the said Twentieth fourth day of February, One thousand six hundred forty five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And that all Fines for Alienation, Seizures, and Pardons for Alienations, Tenure by Homage, and all Charges incident, or arising for or by reason of Wardship, Livery, Primer-Seisin, or Duffer-le-main, or Tenure by Knights-service, Escuage, and also Aide pur File marrier, & pur faire Fite Chivalier, and all other Charges incident thereunto, be likewise taken away and discharged, from the said Twentieth fourth day of February, One thousand six hundred forty and five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise not withstanding. And that all Tenures by Knights

Knights-service of the King, or of any other person, and by Knights-service in Capite, and by Soccage in Capite of the King, and the Fruits and Consequents thereof, happened, or which shall or may hereafter happen, or arise thereupon or thereby, be taken away and discharged; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And all Tenures of any Honors, Manors, Lands, Tenements, or Hereditaments of an Estate of Inheritance at the Common-Law, held either of the King, or of any other person or persons, Bodies Politick or Corporate, are hereby Enacted to be turned into free and common Soccage, to all intents and purposes, from the said Twenty fourth day of February, One thousand six hundred forty five, and shall be so construed, adjudged and deemed to be from the said Twenty fourth day of February, One thousand six hundred forty five, and for ever thereafter be turned into free and common

Tenures by  
Knights-  
service ta-  
ken away.

C 5

Soc.

Soccage; Any Law, Statute, Custom, or Usage to the contrary hereof in any wise notwithstanding.

Tenures by  
Homage,  
Escuage, &c.  
discharged.

And that the same shall forever hereafter stand and be discharged of all Tenure by Homage, Escuage, Voyages-Royal, and Charges for the same, Wardships incident to Tenure by Knights-service, and Values and Forfeitures of Marriage, and all other Charges incident to Tenure by Knights-service, and of and from Aide pur File marrier, & Aide pur faire Fitz Chivalier; Any Law, Statute, Usage, or Custom to the contrary in any wise notwithstanding. And that all Combeavances and Debiles of any Mannors, Lands, Tenements, and Hereditaments made since the said Twenty fourth of February, shall be expounded to be of such effect, as if the same Mannors, Lands, Tenements, and Hereditaments had been then held and continued to be holden in free and common Soccage onely; Any Law and Statute



Statute, Custom, or Usage to the contrary hereof in any wise notwithstanding.

And be it further Ordained and Enacted by Authority of this present Parliament, That one Act made in the Reign of King Henry the Eighth, Entituled, An Act for the Establishment of the Court of the Kings Wards; And also one Act of Parliament made in the Thre and thirtieth Year of the Reign of the said King Henry the Eighth, concerning the Officers of the Court of Wards and Liveries, and every Clause, Article and Matter in the said Acts contained, shall from henceforth be Repealed and utterly void.

The Act of 32 H. 8. cap. 6. and 33 H. 8. cap. 12 repealed.

And be it further Enacted by the Authority aforesaid, That all Tenures hereafter to be created by the Kings Majesty, His Heirs or Successors, upon any Gifts or Grants of any Manors, Lands, Tenements, or Hereditaments of any Estate of Inheritance at the Common-Law, shall be in free and common Soccage, and shall

All Tenures to be created by the King hereafter, shall be free and common Soccage.

shall be adjudged to be in free and common Soccage onely, and not by Knights-service or in Capite, and shall be discharged of all Wardship, Value and Forfeiture of Marriage, Liberty, Primer-Seisin, Ouster-lemain, Aide pur faire Fitz Chivalier, & pur File marrier; Any Law, Statute or Reservation to the contrary thereof any wise notwithstanding.

Proviso for  
Rents ter-  
tain Her-  
ritage, &c.

Provided nevertheless, and be it Enacted, That this Act, or any thing herein contained, shall not take away, nor be construed to take away any Rents certain, Herriots, or Suits of Court belonging or incident to any former Tenure now taken away or altered by vertue of this Act, or other Services incident or belonging to Tenure in common Soccage, due or to grow due to the Kings Majesty, or mean Lords, or other private Person or the Fealty and Distresses incident thereunto; And that such Relief shall be paid in respect of such Rents, as is paid in case of a death of a Tenant in common Soccage.

Provd

Provided always, and be it Enacted, That any thing herein contained shall not take away, or be construed to take away any Fines for Alienation due by particular Customs of particular Manors and Places, other then Fines for Alienations of Lands or Tenements holden immediately of the King in Capite.

Fines for Alienations due by particular Customs of Manors.

Provided also, and be it further Enacted, That this Act, or any thing therein contained, shall not take away, or be construed to take away Tentures in Franck-Almoigne, or to subject them to any greater or other Services then they now are, nor to alter or change any Tenure by Copy of Court-Roll, or any Services incident thereunto, nor to take away the Honorary Services of Grand Serjeanty, other then of Wardship, Marriage, and value of Forfeiture of Marriage, Escuage, Voyages Royal, and other Charges incident to Tenure by Knights service; and other then Aide pur faire Fitz Chivalier, and Aide pur File marier.

Tenures in Franck-Almoigne.

Copy of Court-Roll

Honorary Services.

And

Parents  
may dispose  
of the cu-  
stody of  
Children  
during  
their mino-  
rity.

And be it further Enacted by the Authority aforesaid, That where any person hath, or shall have any Child or Children under the age of Twenty one years, and not married at the time of his death, that it shall and may be lawful to and for the Father of such Child or Children, whether born at the time of the decease of the Father, or at that time in ventre sa mere, or whether such Father be within the age of Twenty one years, or of full age, by his Deed executed in his life-time, or by his last Will and Testament in Writing, in the presence of two or more credible Witnesses, in such manner, and from time to time, as he shall respectively think fit, to dispose of the custody and tuition of such Child or Children, for, and during such time as he or they shall respectively remain under the age of Twenty one years, or any lesser time, to any person or persons in possession or remainder, other then Popish Recusants: And that such disposition of the Custody of such Child

Child or Children made since the Twenty fourth of February, One thousand six hundred forty five, or hereafter to be made, shall be good and effectual against all and every person or persons claiming the custody or tuition of such Child or Children, as Guardian in Socage or otherwise : And that such person or persons to whom the custody of such Child or Children hath been or shall be so disposed or devised as aforesaid, shall and may maintain an Action of Ravishment of Ward or Trespass against any person or persons which shall wrongfully take away or detain such Child or Children, for the Recovery of such Child or Children, and shall and may recover Damages for the same in the said Action, for the use and benefit of such Child or Children.

Actions of  
Ravish-  
ment of  
Wards.

And be it further Enacted, That such person or persons to whom the Custody of such Child or Children hath been, or shall be so disposed or devised, shall and may take into his or their custody, to the use of such Child or Chil-

The Lands  
of Chil-  
dren and  
the manage-  
ment of  
their perso-  
nal Estate  
by their  
Guardians.

Children, the Profits of all Lands, Tenements, and Hereditaments of such Child or Children; And also the custody, tuition, and management of the Goods, Chattels, and personal Estate of such Child or Children, till their respective Age of Twenty one yeats, or any lesser time, according to such disposition aforesaid; and may bring such Action or Actions in relation thereunto, as by Law a Guardian in common Soccage might do: Provided also, That this Act, or any thing therein contained, shall not extend to alter or prejudice the Custom of the City of London, nor of any other City or Town Corporate, or of the Town of Berwick on Tweed, concerning Orphans; nor to discharge any Apprentice from his Apprenticeship.

Proviso  
touching  
Titles of  
Honour Fe-  
odale.

Provided also, That neither this Act, nor any thing therein contained, shall infringe or hurt any Title of Honour Feodale, or other, by which any person hath or may have right to sit in the Lords House of Parliament, as to his or their Titles



of Honour, or sitting in Parliament, and the Priviledge belonging to them as Peers; This Act, or any thing therein contained to the contrary in any wise notwithstanding.

And whereas by like experience it hath been found, That though divers good, strict and wholesome Laws have been made in the times of sundry His Majesties most noble Progenitors, some extending so far as to Life, for redress of the Grievances and Oppressions committed by the persons employed for making Provisions for the Kings Household, Carriages, and other Purveyance for His Majesty and His Occasions; Yet divers Oppressions have been still continued, and several Counties have submitted themselves to sundry Rates and Taxes, and Compositions, to redeem themselves from such Exactions and Oppressions: And forasmuch as the Lords and Commons assembled in Parliament, do find that the said Remedies are not fully effectual, and that no other Remedy

Purveyances and Provisions for the Kings Household, taken away  
Ait. Stat.  
13 Car. 2.  
cap. 7.

medy will be so effectual and just, as to take away the occasion thereof, especially if satisfaction and recompence shall be therefore made to his Majesty, his Heirs and Successors, which is hereby provided to his Majesties good liking and content. His Majesty is therefore graciously pleased, That it may be Enacted, And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in this present Parliament Assembled, That from henceforth no sum or sums of Money, or other thing, shall be Taken, Raised, Taken, Rated, Imposed, Paid, or Levied, for or in regard of any Provision of Carriages, or Purveyance for his Majesty, his Heirs or Successors.

Purvey-  
ances for  
the King,  
Queen, &c.

And that henceforth no person or persons, by any Warrant, Commission, or Authority under the Great Seal, or otherwise, by colour of buying or taking Provision or Purveyance for his Majesty, or any Queen of England for the time being

of any the Children of any King or Queen of England for the time being, or that shall be, or for his, their, or any of their Household, shall take any Timber, Fewel, Cattell, Corn, Grain, Hault, Hay, Straw, Mial, Cart, Carriage, or other thing whatsoever, of any the Subjects of His Majesty, His Heirs or Successors, without the free and full consent of the Owner or Owners thereof, had and obtained without menace or enforcement; nor shall summon, warn, take, use, or require any the said Subjects to furnish or find any Horses, Oxen, or other Cattell, Carts, Ploughs, Mains, or other Carriages, for the use of His Majesty, His Heirs or Successors, or of any Queen of England, or of any Child or Children of any the Kings or Queens of England for the time being, for the carrying the Goods of His Majesty, His Heirs or Successors, or the said Queens, or Children, or any of them, without such full and free consent as aforesaid; Any Law, Statute, Custom,

Timber,  
Carts, Car-  
riages, &c.  
taken away.

Custom or Usage to the contrary notwithstanding.

No Pre-emption to be allowed. or claimed in behalf of the King, &c.

And be it further Enacted, That no Pre-emption shall be allowed or claimed in the behalf of His Majesty, or of any His Heirs or Successors, or of any the Queens of England, or of any the Children of the Royal Family for the time being, in Market or out of Market; but that it be for ever hereafter free to all and every of the Subjects of His Majesty to sell, dispose, or employ his said Goods, to any other person or persons as him listeth; any pretence of making Provision or Purveyance of Victual, Carriages, or other thing, for His Majesty, His Heirs or Successors, or of the said Queens, or Children, or any pretence of Pre-emption in their or any of their behalfs notwithstanding. And if any person or persons shall make Provision or Purveyance for His Majesty, His Heirs or Successors, or any the Queens, or Children aforesaid, or Impress, or take any such Carriages

The Penalty.

ges or other things aforesaid, on any pretence or colour of any Warrant aforesaid, under the Great Seal or otherwise, contrary to the intent hereof; It shall be lawful for the Justices of Peace, or such two or one of them as dwell near, and to the Constables of such Parish or Village where such occasion shall happen, at the request of the party grieved, And they are hereby enjoyned to commit, or cause to be committed, the party or parties so doing and offending, to Goal, till the next Sessions, there to be Indicted and proceeded against for the same; and that the Officers and Inhabitants of the Village or Parish where such Offence shall happen, shall be assistant therein; and moreover, the Party grieved shall have his Action or Actions against such Offender or Offenders, and therein recover his treble Damages and treble Costs: In which Action, no Essoign, Wager of Law, Aid, Prior-Priviledge, Protection, Imparllance, Injunction, or Order of

No Action  
upon this  
Statute to  
be stayed,  
but by Or-  
der of the  
Court  
where such  
Action de-  
pends.

Præmunire.

of Restraint shall be granted or allowed: And if any person or persons shall (after notice given that the Action depending is grounded upon this Statute) cause or procure any Action at the Common-Law, grounded on this Statute, to be delayed or stayed before Judgment, by colour or means of any Order, Power, Warrant, or Authority, save onely of the Court where such Action shall be brought or depending, or after Judgment had upon such Action, shall cause or procure Execution of such Judgment to be stayed or delayed by colour or means of any Order, Warrant, Power, or Authority, save onely by Writ of Error, or Attaint, or Order of such Court where such Writ of Error or Attaint shall be depending; That then the person so offending shall incur the Pains, Penalties, and Forfeitures ordained and provided by the Statute of Provisi-  
sion and Præmunire, made in the Sixteenth year of the Reign of King Richard the Second. Provided always, That this  
Ad



That extend not to prejudice any  
of His Majesties Rights, Ti-  
tles, or Duties of, in, or to, or  
out of any Cin, in the Stanne-  
ries of Devon and Cornwall, nor  
to prejudice the ancient Duties  
of Butlerage and Passage of  
Wines; but that the same shall  
be in the same plight that the  
same were before the making of  
this Act, Any thing herein con-  
tained to the contrary in any  
wise notwithstanding. And now  
to the intent and purpose that  
His Majesty, His Heirs and  
Successors, may receive a full  
and ample Recompence and Sa-  
tisfaction, as well for the Pro-  
fits of the said Court of  
Hards, and the Tenures,  
Hardships, Liberties, Rimer-  
seilins, Duffer-le-mains, and  
other the Premises, and Per-  
quisites incident thereunto, and  
for all Arrears any way due for  
the same; as also for all and all  
manner of Purveyance, and  
Provisions herein before men-  
tioned, and intended to be taken  
way and abolished; and all  
Sums of Money due or pre-  
tended to be due, or payable for,  
and

Proviso for  
the Stanne-  
ries, Butler-  
age, Prilage.

Recom-  
pence to  
His Maje-  
sty for the  
Court of  
Wards and  
Purveyan-  
ces.

12 Car. 2.  
cap. 23.  
Rates of  
the Excise.

and in respect of any Compositions for the same,

Be it therefore Enacted by the Authority aforesaid, That there shall be paid unto the Kings Majesty, His Heirs and Successors, for ever hereafter in recompence as aforesaid, the several Rates, Impositions, Duties and Charges herein after expressed, and in manner and form following; (That is to say)

For every Barrel of Beer or Ale, above Six shillings the Barrel, brewed by the common Brewer, or any other person or persons, who doth or shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other person or persons respectively and so proportionably for a greater or lesser quantity, One shilling three pence ————— 1 s. 3 d.

For every Barrel of Six shillings Beer or Ale, or under, brewed by the common Brewer, or any other person or persons who doth or shall Sell or Tap out such Beer or Ale publicly or privately, to be paid by the

the said common Brewer, or by such  
other person or persons respectively as  
aforesaid, and so proportionably for a  
greater or lesser quantity, Three  
pence——— i i d.

For all Syder and Perry made and  
sold by Retail, upon every Hoghead,  
to be paid by the Retailer thereof, and  
so proportionably for a greater or  
lesser Measure, One shilling Three  
pence——— i s. i i i d.

For all Metheglin or Mead sold,  
whether by Retail or otherwise, to be  
paid by the Maker thereof upon every  
gallon, One half penny——— ob.

For every Barrel of Beer, common-  
called Vinegar-Beer, brewed by a  
common Brewer, or in any com-  
mon Brew-house, Six pence——— 6 d.

For every Gallon of Strong-water  
Aqua-vitæ made and sold, to be  
paid by the Maker thereof, One  
penny——— i d.

For every Barrel of Beer or Ale im-  
ported from beyond the Seas, Three  
shillings——— i i i s.

D

For

For every Tun of Syder or Perry  
imported from beyond the Seas, and  
proportionably for a greater or lesser  
quantity, Five shillings.

For every Gallon of Spirits made  
of any kind of Wine or Syder Imported  
Two pence.

For every Gallon of Strong-water  
perfectly made, Imported from beyond  
the Seas, Four pence.

For every Gallon of Coffee made  
and sold, to be paid by the Maker, Four  
pence.

For every Gallon of Chocolate  
Sherbet and Tea, made and sold, to  
be paid by the Maker thereof, Eight  
pence.

Rates of  
Excise up-  
on Foreign  
Liquors Im-  
ported, to  
be paid in  
money be-  
fore land-  
ing.

And be it further Enacted and  
Ordained by the Authority aforesaid,  
That the several Rates and  
Duties, and Charges of Excise  
or New-Imposi above mentioned  
ed, hereby set or imposed upon  
all and every the said Foreign  
Liquors which shall be Imported  
or brought into all or any  
Ports of this Kingdom, and  
Dominions

Domintons thereof, aforesaid, from and after the five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the standing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every Week; and all Inn-keepers, Ale-house-keepers, Tiquallers, and other retailers of Beery Ale, Syder, Perry, Metheglin, or Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities or Manufactures are made, of Beer, Ale, Perry, Syder, Metheglin, Strong-water, or any of the Liquors aforesaid, how much they or any of them shall import, Make or Retail in that Week and Month respectively, as aforesaid.

Entries to be made at the Office of Excise, by common Brewers, Inn-keepers, &c.

For every Tun of Syder or Perry  
imported from beyond the Seas, and  
proportionably for a greater or lesser  
quantity, Five shillings.

For every Gallon of Spirits made of  
any kind of Wine or Syder Imported  
Two pence.

For every Gallon of Strong-water  
perfectly made, Imported from beyond  
the Seas, Four pence.

For every Gallon of Coffee made  
and sold, to be paid by the Maker, Four  
pence.

For every Gallon of Chocolate  
Sherbet and Tea, made and sold, to  
be paid by the Maker thereof, Eight  
pence.

Rates of  
Excise up-  
on Foreign  
Liquors Im-  
ported, to  
be paid in  
money be-  
fore land-  
ing.

And be it further Enacted and  
Ordained by the Authority afore-  
said, That the several Rates,  
Duties, and Charges of Excise  
or New-Impost above mentio-  
ed, hereby set or imposed upon  
all and every the said Foreign  
Liquors which shall be Imported  
or brought into all or any  
Ports of this Kingdom, and  
Dominions



Dominions thereof, aforesaid, from and after the Five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the standing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every Week; and all Inn-keepers, Ale-house-keepers, Victuallers, and other Retailers of Beer, Ale, Perry, Water, Brewhing, Making or Bottling the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities or Manufactures are made, of Beer, Ale, Perry, Syder, Water, Brewhing, Making or Bottling the same, or any of them shall make or Retail in that Week and Month respectively, aforesaid.

Entries to be made at the Office of Excise, by common Brewers, Inn-keepers, &c.

The Penal-  
ty for not  
making In-  
tries.

And be it further Enacted by  
the Authority aforesaid, That all  
such Common Brewers, who  
do not once a Week make duties  
and particular Entries, shall  
forfeit Ten pounds: And that  
every such Inn-keeper, who doth  
not make true and particular  
Entries once a Month, shall  
forfeit Five pounds: And that  
every Alehouse-keeper, Victuall-  
ler, or other Retailer who doth  
not once a Month make true  
and particular Entries, shall for-  
feit Twenty shillings.

The Penal-  
ty for not  
paying.

And be it further Enacted by  
the Authority aforesaid, That  
every common Brewer, who shall  
not pay and clear off within  
a Week after he made his Entry  
or ought to have made his Entry  
as aforesaid, shall pay double  
the value of the Duty: And that  
every Inn-keeper, Alehouse-  
keeper, Victualler, or other Re-  
tailer, who shall not pay and clear  
off within a Month after he made  
his Entry, or ought to have made  
his Entry, as aforesaid, shall pay  
double the value of the Duty.  
The said respective Forfeitures  
to be Levied upon their Goods.

and Chattels, in such manner  
and form, as hereafter in this Act  
is Ordained and directed.

Provided, That no such per-  
son as aforesaid, shall be com-  
pelled by the Commissioners or  
Sub-Commissioners of Excise,  
to travel for the making of the  
said Entries, or payment of the  
said Duties, or other cause what-  
soever touching or concerning  
the same, if he live in a Market-  
Town, out of the said Town; if  
he live out of a Market-Town,  
then to no other Place, then to  
the next Market-Town to his  
habitation in the same County,  
on the Market-day.

In what  
Places En-  
tries shall  
be made.

And be it further Enacted and  
Ordained by the Authority aforesaid,  
That the Commissioners  
who shall be appointed by His  
Majesty for putting this Act in  
execution, and their Sub-Com-  
missioners in their respective  
circuits and Divisions, shall  
thereby have power to constitute  
under their hands and Seals,  
such and so many Gagers as they  
shall find needfull: which Ga-  
gers, and every of them, shall

The Powers  
of Commis-  
sioners to  
appoint  
Gagers.

at all Times, as well by Night  
as by Day, (and if by Night  
then in the presence of a Constable  
or other lawful Officer) be  
permitted upon their Request  
to enter the House, Brew-house,  
Distilling-house, and all other  
Houses and Places whatsoever  
belonging to, or used by any  
Brewer, Inn-keeper, Victualler,  
or other Retailer of Beer,  
Brewing or Making the same  
as aforesaid, or by any Distiller  
of Strong-waters, or Retailer  
of other the Liquors aforesaid;  
And to Wage all Cooper-  
pers, Fatts, and Vessels in the  
same, and to take an account of  
Beer, Ale, Worts, Perry, Sider,  
Strong-waters, Aqua-vitæ, Me-  
theglin, or other the Liquors  
aforesaid, in the said Houses,  
Places, and Vessels, from time  
to time, Brewed, or Made  
and Distilled, and thereof  
make Return or Report in  
Writing to the said Commis-  
sioners, or Sub-Commissioners  
of Excise, under the  
Office and Limits such  
Retailer, Distiller, or  
other of the Liquors aforesaid

the said dwelling and inhabit, leaving  
 his true Copy of such Return in  
 writing under his hand, with  
 such Brewer, Retailer, Distil-  
 ler, or Bakers of the Liquors  
 aforesaid: And such Reports  
 and Returns of the said Ga-  
 bergers shall be a Charge upon  
 the said Brewers, Bakers,  
 and Retailers respectively. And  
 if any such Common Brewer,  
 Baker or Retailer, shall refuse  
 to permit any such Gager  
 or Gagers to enter his Brew-  
 ings house, or any other places a-  
 forementioned, or to Gage or  
 take account of his Brew-  
 ings vessels, or of any such Beer,  
 Ale, Worts, Perry, Syder,  
 strong water, Aqua-vita, Me-  
 liss, or other the Liquors  
 aforesaid; such Brewer, Re-  
 tailer, or Distiller, shall be  
 thereby forbidden by the said  
 Gager or Gagers, to sell, car-  
 ry, or deliver to any of his  
 customers any Beer, Ale,  
 strong water, Aqua-vita, or  
 other the Liquors aforesaid:  
 And if any such Brewer, Re-  
 tailer, or Distiller of any the Li-  
 quors aforesaid, after such warn-  
 ing

Penalty for  
selling, &c.  
not having  
cleared the  
Excise.

ing given, shall sell, carry, or  
liber out the same, or any part  
thereof, not having paid and  
cleared the Duty of Excise, such  
person and persons shall, besides  
the Forfeiture of double the value  
due, forfeit and lose the sum of  
Ten pounds as aforesaid, for  
every offence, to be levied and re-  
covered upon his or their Goods  
and Chattels, in manner and  
form as hereafter in this Act  
provided.

Proporti-  
ons to be  
observed in  
Returns of  
Gagers.

And for the avoiding of all  
certainty, and dispute touching  
the Returns made or to be made  
by the Gagers of any Beer or  
Ale so Brewed as aforesaid  
Be it Enacted and Declared  
Authority aforesaid, That every  
Six and thirty Gallons of Beer  
taken by the Gage according to  
the Standard of the Ale-quan-  
tity whereof shall make the  
Tun, remaining in the custody  
of the Chamberlains of His Ma-  
jesty's Exchequer, shall be re-  
turned, accounted and return-  
ed by the Gager for a Barrel of  
Beer; And every two and thirty  
Gallons of Ale, taken by the  
Gage according to the last  
Sta-



Standard, shall be in like man-  
ner, reckoned, accounted, and  
returned for a Barrell of Ale,  
and all other the Liquors afore-  
said, according to the Wine-  
Ballon.

Provided always, and be it  
Enacted and Ordained by Autho-  
rity aforesaid, That no Brew-  
ers or Retailers of Beer and  
Ale shall take any more in the  
Price thereof, upon sale of the  
same, then according to the usu-  
al Rates and Prices; Saving  
that every Common Brewer  
shall and may take and receive  
of all and every person and per-  
sons, to whom he shall sell and  
deliver any Beer and Ale, the  
Exercise thereupon due, as afore-  
said, over and above the usual  
Rates and Prices.

Brewers  
and Retail-  
ers to ob-  
serve the  
usual Rates  
and Prices.

And be it Enacted by the Au-  
thority aforesaid, That for the  
better encouragement of all  
Common Brewers and makers  
of Beer or Ale, to make due  
Entry and Payment thereof,  
according as by this Act is ap-  
pointed, the said Common  
Brewer not selling the same by

Encon-  
agement  
to Brewers  
to make  
due En-  
tries.

Retain, for and in consideration  
of waste by fillings and leakage  
of these Beere and Ale, shall  
have and be allowed out of the  
said Returns made by the Ga-  
gers, the several Allowances  
and Abatements hereafter men-  
tioned, (that is to say) upon  
every Three and Twenty Bar-  
rels of Beere, whether strong or  
small, returned by the said Ga-  
gers, three Barrels; And upon  
every Two and Twenty Bar-  
rels of Ale, whether strong or  
small, returned by the Ga-  
gers, two Barrels; which said allow-  
ances and abatements the said  
Commissioners to be appointed  
as aforesaid, and their Sub-  
Commissioners, are hereby au-  
thorized to allow and make ac-  
cordingly.

Forfeiture  
for making  
false En-  
tries.

Provided always, That when  
any Common Brewer shall wil-  
lingly or willingly make a false  
Entry, and be Convicted for the  
same before the Commissioners  
to be appointed as aforesaid  
or any two of them, or before  
such other person or persons as  
are hereafter by this Act appoint-  
ed, in that case such Brewer  
Brewer

Brewers shall forfeit and lose  
 together and besides the penalties  
 before mentioned, the said al-  
 lowance so to be made, for six  
 months then next ensuing.

And be it Enacted and Ordain-  
 ed by the authority aforesaid,  
 That no Beer or Ale shall be de-  
 livered in by such Brewer or ma-  
 ker thereof to any Wholesaler or  
 other Retailer thereof, until  
 the Rate which by such Whol-  
 saler or Retailer is to be paid over  
 and above the price of the said  
 Beer or Ale, for or in respect of  
 his duty, be first paid and satis-  
 fied by the said Wholesaler or Re-  
 tailer to the Brewer or maker  
 thereof. Provided always,

No Beer,  
 &c. to be  
 delivered  
 by the  
 Brewer, un-  
 til the Ex-  
 cise be paid  
 by the Re-  
 tailer.

That if any person or persons  
 shall Brew and sell by Retail  
 any small Quantities of Beer  
 or Ale in any Fair within this  
 Realm, or Dominions aforesaid,  
 who is not otherwise any  
 Wholesaler or Retailer thereof, and shall before  
 any such Selling and Retailing  
 thereof, well and truly pay and  
 satisfy the Duty due for the  
 same to the Commissioners or  
 Sub-Commissioners within

Proviso for  
 Beer and  
 Ale sold in  
 Fairs.

whose limits or division the said Fair shall be held, or to the Officers thereunto appointed. Then such person or persons for Brewing, or Retailing the same, and for so much, and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

The Commissioners may compound for the Excise in their Divisions.

Provided nevertheless, That it shall and may be lawful to and for the said Commissioners, and Sub-Commissioners respectively, to compound for this Duty with any Inn-keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

And it is further Ordained and Enacted by the Authority aforesaid

aforesaid, That the Lord Treas-  
 urer or Commissioners of the  
 Treasury for the time being, or  
 such other person or persons as  
 His Majesty, His Heirs and  
 Successors shall appoint, shall  
 have power, and are hereby au-  
 thorized and empowered from  
 time to time to treat, contract,  
 conclude and agree with any per-  
 son or persons, for or concerning  
 the Farming of all or any the  
 Rates, Duties and Charges  
 in this Act mentioned, upon  
 Beer, Ale, Perry, Syder, or  
 other the Liquors aforesaid, in  
 any the respective Counties, Ci-  
 ties, or Places of this Realm,  
 or Dominions thereof, as may  
 be for the greatest benefit and ad-  
 vantage of the said Receipt, so  
 as the same exceed not the term  
 of three years. And be it fur-  
 ther Enacted, That every such  
 Contract, Bargain, and Agree-  
 ment of the Lord Treasurer, or  
 Commissioners of the Treasu-  
 ry, or other persons aforesaid,  
 in behalf of His Majesty on the  
 one part, or the person or per-  
 sons Farming on the other part,  
 shall be good and effectual in  
 Law

The Power  
 of the Lord  
 Treasurer,  
 &c. to con-  
 tract for  
 Farming  
 any the  
 Rates or  
 Duties in  
 this Act.

**Law to all Intents and purposes.**

Persons to be approved by the Justices of the Peace, &c. within Six months, to have the refusal of contracting for the Excise in their respective Counties.

Provided always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Create, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of the Realm, or Dominions thereof other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Sessions shall be nominated and appointed in that behalf; who person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided



Provided, That the said Duty shall not be Let to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendered to, and refused by such person or persons to be recommended.

And be it further Enacted and Ordained by the authority aforesaid, That all Forfeitures and Offences, made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part

Forfeitures and Offences within this Act, how to be determined.

London;

Annos 12 Caroli H. Regis.

Edw. to all intents and purposes.

Persons to be approved by the Justices of the Peace, &c. within six months, to have the refusal of contracting for the Excise in their respective Counties.

Provided always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within six months after the Commencement of this Act, Treat, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Sessions shall be nominated and appointed in that behalf; whosoever person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided

Provided, That the said Duty shall not be Let to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendered to, and refused by such person or persons to be recommended.

And be it further Enacted and Ordained by the authority aforesaid, That all Forfeitures and Offences, made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part

Forfeitures and Offences within this Act, how to be determined.

London.

Counties,  
Cities, &c.  
within this  
Kingdom.

Neglects  
of the  
Justices.

part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the space of Fourteen days next after complaint made, and notice thereof given to the Offender, then the Sub-Commissioners or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear and determine the same: And if the Party find himself aggrieved by the Judgment given by the said Sub-Commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby Impowred and Authorized to hear and determine the same, whose

whose Judgment therein shall be  
final: And which said Commis-  
sioners for Appeals and regula-  
ting of this Duty, and the Chief  
Commissioners for Excise, and  
all Justices of the Peace, and  
Sub-Commissioners aforesaid  
respectively, are hereby authori-  
zed, and strictly enjoined and re-  
quired, upon any Complaint or  
Information exhibited and  
brought of any such Forfeiture  
made, or Offence committed con-  
trary to this Act, to summon the  
Party accused, and upon his ap-  
pearance or contempt, to proceed  
to examination of the matter of  
Fact, and upon due proof made  
thereof, either by the voluntary  
Confession of the Party, or by  
the Oath of one or more credible  
Witnesses (which Oath they or  
any two or more of them have  
hereby Power to Administer) to  
give Judgment or Sentence ac-  
cording as in and by this Act is  
before Ordained and Directed,  
and to award and issue out War-  
rants under their Hands for the  
Levying of such Forfeitures,  
Penalties and Fines, as by this  
Act is Imposed, for any such Of-  
fence

Power to  
Administer  
the Oath

Levyng  
the Forfel-  
tures.

fence committed, upon the  
Goods and Chattels of the De-  
fender, and to cause Sale to be  
made of the said Goods and Chat-  
tels, if they shall not be redeem-  
ed within fourteen days, re-  
buling to the Party the overplus  
if any be; and for want of suf-  
ficient Distress, to imprison the  
Party offending till satisfaction  
be made.

Power to  
mitigate  
the Forfei-  
tures.

Provided nevertheless, That  
it shall and may be lawful to and  
for the said respective Justices of  
the Peace, Commissioners for  
Excise, or any two of them, or  
these Sub-Commissioners re-  
spectively from time to time  
where they shall see cause, to mi-  
tigate, compound, or lessen such  
Forfeiture, Penalty, or Fine, as  
in their discretion they shall  
think fit: And that every such  
Mitigation and Payment there-  
upon accordingly made, shall be  
a sufficient discharge of the said  
Penalties and Forfeitures to  
the Persons so offending, so as  
by such mitigation the same be  
not made less than double the  
value of the Duty or Excise  
which should or ought to have  
been



been paid, besides the reasonable  
Costs and Charges of such Of-  
ficer or Officers, or others, as  
were employed therein, to be to  
them allowed by the said Ju-  
stices; Any thing in this Act to  
the contrary in any wise notwith-  
standing.

And it is hereby further Enacted and ordained, That all Fines, Forfeitures and Penalties men-  
tioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and one fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, levying & recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any of the Commodities before mention-  
ed, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by His Majesty aforesaid, and it is hereby Enacted, That one  
How the Forfeitures shall be employed.  
One principal Office of Excise erected in London.  
principal

Principal Head Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable; which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of His Majesties Receipt of Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for the ends aforesaid.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall be fore two or more Justices of Peace

Peace in the County where his  
their Employments shall be,  
before one of the Barons of  
the Exchequer, take the Oaths  
of Allegiance and Supremacy,  
which Oaths they have hereby  
power to administer, together  
with this Oath following, Muta-  
his mutandis.

**Y**ou shall Swear to execute the Office of The Oath.  
truly and faithfully,  
without Favour or Affection;  
and shall from time to time true Ac-  
count make, and deliver to such per-  
son or persons as His Majesty shall ap-  
point to receive the same; and shall  
take no Fee or Reward for the Execu-  
tion of the said Office, from any other  
person then from His Majesty, or  
those whom His Majesty shall ap-  
point in that behalf.

And be it further Enacted by  
the Authority aforesaid, That e-  
very such Justice of Peace shall  
certifie the taking of such Oath  
to the next Quarter-Sessions,  
here to be Recorded.

And it is further Enacted,  
That all parts of the Cities of  
London,

London,  
Westmin-  
ster, &c. to  
be under  
the man-  
agement of  
the chief  
Office.

All Com-  
missioners,  
&c. to be  
nominated  
by his Ma-  
jesty.

Times in  
which the  
Office shall  
be kept  
open.

London and Westminster, with  
the Borough of Southwark, and  
the several Suburbs thereof,  
and Parishes within the weekly  
Bills of Mortality, shall be un-  
der the immediate Care, Inspe-  
ction and Management of the  
said Head-Office; and such and  
so many subordinate Commis-  
sioners, and Sub-Commission-  
ers, and other Officers and Mi-  
nisters for the Execution of the  
Premises, shall be from time  
to time nominated and appoint-  
ed by His Majesty, His Heirs  
and Successors, in all and eve-  
ry other the Counties, Cities,  
Towns and Places within this  
Kingdom of England, Dominion  
of Wales, and Port of Berwick,  
as from time to time His Ma-  
jesty, His Heirs and Successors  
shall think fit. And it is hereby  
further Enacted, That the said  
Office of Excise in all Places  
where it shall be appointed, shall  
be kept open from Eight of the  
clock in the Morning, till  
Twelve of the clock at Noon;  
and from Two of the clock in  
the Afternoon, till Five of the  
clock in the Afternoon, for the  
due

the execution and performance  
of all and every the Matters  
and Things in this Act appoint-  
ed and required. And it is further  
hereby Enacted, That the said  
chief Commissioners of Excise,  
or the Major part of them, shall  
from time to time issue forth and  
pay such Sum and Sums of  
Money, as shall from time to  
time be Received, Collected, or  
Levied by virtue of this Act, in-  
to his Majesties Receipt of Ex-  
chequer.

Provided always, and be it  
Enacted, That if any person or  
persons shall at any time be Su-  
ed or Prosecuted for any thing  
by him or them done or executed  
in pursuance of this Act, he or  
they shall and may plead the ge-  
neral Issue, and give this Act in  
evidence for his Defence; and  
if upon the Trial, a Verdict  
shall pass for the Defendant or  
Defendants, or the Plaintiff or  
Plaintiffs be Reversit, then such  
Defendant or Defendants shall  
have double Costs to him or  
them awarded against such  
Plaintiff or Plaintiffs.

The gene-  
ral Issue  
pleadable  
in any Action upon  
this Sta-  
ture.

Pro-

72  
VVrits of  
Certiorari  
no Super-  
seas.

Provided also, and be it En-  
acted, That no Writ or Writs  
of Certiorari shall supersede Exe-  
cution or other Proceeding, up-  
on any Order or Orders made by  
the Justices aforesaid in pursu-  
ance of this Act; but that Exe-  
cution, and other Proceedings  
shall and may be had and made  
thereupon, any such Writ or  
Writs, or allowance thereof  
notwithstanding.

Proviso as  
to the Act  
of General  
Pardon.

Provided, That this Act, or an-  
ny thing therein contained, shall  
not extend, or be construed to ex-  
tend in any manner to weaken or  
invalidate one Act of this pre-  
sent Parliament, Entituled,  
An Act of Free and General Pardon,  
Indemnity, and Oblivion; but that  
every Clause, Article, Mat-  
ter and Thing therein mention-  
ed and comprised, shall notwith-  
standing this Act, or any Mat-  
ter or Thing therein, remain  
good and valid, and be of the  
same force, vertue and effect,  
as if this Act had never been  
made.

Proviso for  
Ed. Back-  
well.

Provided always, and be it  
further Enacted, That this  
Act, or any thing therein con-  
tained,



shall not be prejudicial to  
Edward Backwell Alderman of  
London, as to the sum of Twenty  
eight thousand four hundred and  
fifty pounds (or any part thereof)  
by him advanced upon the Cre-  
dit of several Orders of this pre-  
sent Parliament; and by them  
charged on the Receipt of the  
Grand Excise; That is to say,  
The Sum of five thousand  
pounds payable to his Majesties  
Surveyor General, for the Re-  
pair of his Majesties Houses,  
charged by virtue of an Order  
of the Sixth of September, One  
thousand six hundred and sixty,  
with Interest for the same; The  
Sum of Ten thousand pounds  
advanced to her Highness the  
Princess Royal, being charged  
with Interest by an Order of the  
Thirteenth of September, One  
thousand six hundred and sixty;  
The Sum of Ten thousand  
pounds payable to her Majesty  
the Queen of Bohemia, being  
charged together with Interest  
by an Order of the Thirteenth  
of September, One thousand six  
hundred and sixty; The Sum of  
Three thousand four hundred  
and

and fifty pounds payable for  
Provisions for Dunkirk, by Order  
of the Twentieth of November,  
One thousand six hundred and  
sixty: which Sum of Twenty  
eight thousand four hundred and  
fifty pounds, together with In-  
terest for the same, according to  
the tenour of the said Orders,  
after the Rate of Six per cent.  
shall be paid to the said Edward  
Backwell, or his Assigns, out of  
the Grand Excise, and the ac-  
crears thereof in course, as is by  
the said Orders appointed; And  
in case the same shall fall short in  
payment by the Twentieth of  
December, One thousand six hun-  
dred and sixty, That then the  
remainder shall continue secured  
to him out of the whole Excise  
in course as aforesaid; and that  
no other payments be made out  
of the Excise, but what is ap-  
pointed by this present Parlia-  
ment in course to precede the  
same, until the said Debt due to  
the said Edward Backwell be satis-  
fied; And that in case any part  
of the Moneys due to Alderman  
Backwell, be paid out of that part  
of the Excise which shall grow  
due

due to the Kings Majesty, that  
then his Majesty shall be Reim-  
bursed the same out of the first  
Moneys that shall come in of  
the arrears of Excise that will  
be due the said Twenty fifth of  
December.

**E** 21 to the Anne



Anno XV

CAROLI II. Regis

An Additional Act for the  
better Ordering and  
Collecting the Duty of  
Excise, and Preventing  
the Abuses therein.

Grounds of  
the Act.

1. For pre-  
venting of  
Frauds in  
Brewers,  
&c.

2. Of A-  
buses com-  
mitted by  
Officers,  
&c.

3. For a-  
mendment  
of certain

**F**OR the preventing of the  
Frauds and Deceits of  
Brewers, and other persons  
who make Beer and Ale, and  
other Exciseable Liquors to  
sell, and of the Abuses commit-  
ted by the Officers, Collectors,  
and Managers of the Excise, to  
the great decay of His Maj-  
ties Revenue of Excise, and  
obstruction of the due and order-  
ly Collecting of the same, and  
for Supply and Amendment of  
certain defects in the Laws and  
Statutes,

Statutes relating to the Duty of Excise, as well for the support and advance of the said Revenue, as for the ease of the people; Be it Enacted by the Kings most Excellent Majesty, by and with the Consent of the Lords Spiritual and Temporal, and of the Commons in this Parliament assembled, and by authority of the same, That no common Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, shall at any time after the first day of September, One thousand six hundred sixty three, without first giving notice thereof at the next Office of Excise, or to the Commissioners, or Farmers, or Sub-Commissioners of Excise, or one of them, within the Limits and Jurisdiction of whose Office he or they do or shall inhabit, erect, set up, alter or enlarge any Tun, Fatt, Back, Cooler or Copper, and shall make use of any of them for the Brewing or making any Beer or Ale, or Worts; or shall make use of, or keep any private and concealed Storehouse, Cellar, or other Place for the Lay-

defects in  
the Laws  
and Sta-  
tutes of  
Excise.

No Brewer  
or Retailer,  
after Sept.  
1. 1663. to  
erect or al-  
ter any  
Brewing-  
vessels, and  
make use  
of them for  
Brewing,  
without  
first giving  
notice at  
the next  
Office of  
Excise.

Or make  
use of any  
concealed  
storehouses

Upon pain  
to forfeit  
50 l. for  
every such  
Vessel, &c.

And the  
person in  
whose oc-  
cupation  
the House  
or Place is  
where such  
concealed  
Tun, Store-  
house, &c.  
shall be  
found, shall  
forfeit 50 l.

And the  
Vessel it  
self with  
the Drink  
found in it,  
to be sei-  
zed.

ing of any Beer or Ale, or  
Wines in Cask, other then such  
as are already openly set up,  
erected and made use of in his  
common and usual Brew-house,  
and now openly discovered and  
known, upon pain to forfeit the  
Sum of Fifty pounds for every  
Tun, Fatt, Back, Copper,  
and Cooler set up and made use  
of without such notice given as  
aforesaid, and contrary to the  
true intent and meaning hereof.  
And that all and every other  
person and persons, in whose oc-  
cupation any, House, Messuage,  
Out-house, or other Place  
whatsoever is or shall be, where  
any such private and concealed  
Tun, Back, Cooler, or Store-  
house shall be found and discov-  
ered, shall also forfeit and lose  
the Sum of Fifty pounds, to  
be levied and recovered in man-  
ner and form as in and by this  
present Act is hereafter Direc-  
ed and ordained. And moreo-  
ver, every such private and con-  
cealed Tun, Fatt, Back, Cop-  
per or Cooler so discovered and  
found as aforesaid, or altered  
or enlarged, together with all  
Beer,



Beer, Ale, or Wines therein be-  
ing, shall and may be taken up,  
seized, carried away, and deli-  
vered to the Overseers for the  
Poor, to be sold for the use of the  
Poor, or distributed amongst  
them.

and sold  
for the use  
of the  
poor.

And be it further Enacted by  
Authority aforesaid, That from  
and after the eighth day of No-  
vember, in the Year of our Lord,  
One thousand six hundred sixty  
and five, no person or persons  
whosoever nominated by His  
Majesty to be in Commission  
for the Regulating of His Ma-  
jesties Revenue of Excise, or  
for the exercise of any the Pow-  
ers or Authorities mentioned in  
an Act, entituled, A Grant of cer-  
tain Impositions upon Beer, Ale,  
and other Liquors, for the increase  
of His Majesties Revenue during His  
life; Or one other Act, entituled,  
An Act for taking away the Court of  
Wards and Liveries, and Tenures in  
Capite by Knights Service and Pur-  
veyance, and for settling a Revenue  
upon his Majesty in lieu thereof, or  
in this present Act, shall presume

After No-  
vember 8.  
1665. no  
Commis-  
sioner of Ex-  
cise to be a  
Farmer di-  
rectly or  
indirectly.

Nor any  
Farmer to  
be capable  
of being  
nominated  
a Commis-  
sioner.

A Com-  
missioner  
becoming  
a Farmer,  
shall lose  
the benefit  
of his  
Farm.

to Farm the said Revenue of his  
Majesty; either directly or indi-  
rectly, by obtaining Letters Pa-  
tents to him or themselves  
thereof, or any person or persons  
whatsoever intrusted for him or  
them, or to or for his or their use,  
benefit or behoof; nor that any per-  
son or persons whatsoever being  
a Farmer of the said Revenue,  
shall be any way capable to be no-  
minated a Commissioner for the  
regulating his Majesties said  
Revenue of Excise, or exercising  
any Powers or Authorities con-  
cerning the same: But if any  
person or persons who stand  
thus disabled as aforesaid, shall  
be nominated a Commissioner,  
shall become a Farmer, and shall  
in either of the said Cases never-  
theless presume directly or indi-  
rectly to act as a Commissioner,  
Farmer, or Sub-Commissioner,  
to execute the Powers and Au-  
thorities aforesaid, either alone,  
or jointly with other persons  
that are Farmers, or else with  
any other who are not Farm-  
ers, shall from and after such  
his acting, lose the benefit of his  
said

said Farm; and be thenceforth  
totally for ever disabled to be ei-  
ther Farmer of the said Reve-  
nue, or Commissioner for the re-  
gulating thereof, and exercising  
the Powers aforesaid; And that  
all and every Act and Acts done  
by any Commissioner or Com-  
missioners, or Sub-Commission-  
ners, being Farmer or Farmers,  
by him or themselves, or jointly  
with others who are not Farm-  
ers, shall be void in Law, and of  
none effect; And that all and  
every person or persons any-  
way molested or troubled by  
the command and authority of  
such Commissioner or Commis-  
sioners acting by him or them-  
selves, or together with others  
who are not Farmers or Com-  
missioners, may bring his Action  
at Law for the same in any of  
his Majesties Courts at West-  
minster, and thereby recover his  
Damages against any such  
Commissioner or Commis-  
sioners; Any Law or Statute  
to the contrary notwithstanding.

And every  
Act done  
by any such  
Commis-  
sioner, shall  
be void in  
Law.

And every  
person mo-  
lested by  
authority  
of such  
Commis-  
sioner, may  
bring his  
Action at  
Law for  
the same.

And reco-  
ver his  
Damages.

And that all and every Let-  
ters

All Letters  
Patents en-  
abling any  
Farmer to  
be a Com-  
missioner,  
or Sub-  
Commis-  
sioner,  
shall be  
void in  
Law.

ters Patents to be made from  
and after the Tenth day of April,  
in the Year of our Lord, One  
thousand six hundred sixty and  
three, enabling any Farmer or  
Farmers of the Excise to be  
Commissioner or Commission-  
ers, or Sub-Commissioners,  
shall be utterly void and of none  
effect; Any thing in any of the  
said Acts to the contrary not-  
withstanding.

And that if any Commissioner  
or Sub-Commissioner, Commis-  
sioners or Sub-Commissioners,  
who by colour or virtue of any  
Letters Patents, are now both  
Commissioners or Sub-Com-  
missioners for regulating the  
said Revenue, and likewise Far-  
mers of the said Revenue, shall  
give any false and corrupt Judg-  
ment in advancement of the be-  
nefit of his or these said Farm,  
to the Brewers damage, con-  
trary to Law, he or they shall for-  
feit for every such Judgment so  
falsely and corruptly given, dou-  
ble Costs to the Party so injur-  
ed by the said corrupt and false  
Judgment: And in case any  
person

person shall unjustly complain of  
any Judgment of the Commis-  
sioners or Sub-Commissioners  
as aforesaid, and so shall be  
found upon his Appeal, the said  
Party shall forfeit double Costs  
to the said Commissioners for  
such unjust Allegations, to be re-  
covered by Information, Bill  
or Plaint, in any Court of Re-  
cord.

And be it further Enacted by the  
Authority aforesaid, That from  
and after the first day of Septem-  
ber, in the Year of our Lord One  
thousand six hundred sixty and  
three, all and every Gager or  
Gagers of the Excise, who shall  
take an account of any Beer or  
Ale brewed or made by any com-  
mon Brewer, shall weekly after  
such common Brewer hath  
made, or ought to have made his  
Entry at the Office of Excise,  
and not otherwise, make and de-  
liver to such common Brewer  
at his house, or to some of his  
Servants in his behalf, a true  
Copy under his or their hand,  
of such Return or Report as he  
or they have made thereof to the

The Gager  
shall week-  
ly deliver  
to the com-  
mon Brew-  
er, a true  
Copy under  
his hand, of  
the Return  
he charges  
him with.

upon pain  
to forfeit  
40 s. for  
every neg-  
lect.

Provided,  
No Brewer  
shall be  
prosecuted  
for Mis-  
entry, &c.  
if within a  
week after  
such copy  
received,  
he shall  
restitute his  
Entry, or  
recharge  
himself.

Commissioners or Sub-Com-  
missioners of Excise respective-  
ly, upon pain to forfeit for every  
neglect or refusal, the Sum of  
Forty shillings.

Provided nevertheless, That  
no such common Brewer or  
Brewers shall be sued or prose-  
cuted for any Penalty or Forfeit-  
ure by him or them incurred,  
for or by reason of any Mis-entry,  
or short Entry, if he or they shall  
within the space of One week  
after the delivery of such Copy  
as aforesaid, restitute his or their  
Entry according to the said Re-  
turn, or otherwise discharge  
himself.

Be it Enacted, That from  
and after the said First day of  
September, One thousand six hun-  
dred sixty three, and as often as  
there shall be occasion, Two  
able Artists shall be appointed,  
one of them by His Majesties  
Commissioners, Farmers, or  
Sub-Commissioners for Ex-  
cise, and the other by the Brew-  
ers of any City or Place; which  
said Artist shall take an Oath,  
which Oath any one Justice hath  
hereby power to administer, to  
take

Two able  
Artists to  
be appoin-  
ted (one by  
the Kings  
Commis-  
sioners, &c.  
and the  
other by  
the Brew-  
ers of the  
the place)



take and compute the just Con-  
tents and Weight of all Coppers,  
Fatts, Tuns, Backs, and Cool-  
ers, and all other Brewing-ves-  
sels of that nature belonging to  
all or any Brewer or Brewers of  
Beer or Ale to sell, and to deliver  
and give under their hands, one  
Copy of the particular Con-  
tents of all such Vessels to the  
aforesaid Commissioners, Far-  
mers and Sub-Commissioners,  
and another true Copy thereof  
to each and every such respective  
Brewer; which Computation  
by the Artificers aforesaid, shall  
answer and be according to the  
Measures and Proportions ex-  
press'd in the said former Acts for  
Excise.

to take and  
compute  
the just  
Contents  
of all Brew-  
ers Tuns,  
&c.

And to de-  
liver a Co-  
py of the  
said Con-  
tents to  
each party  
under their  
Hands.

Such Com-  
putation to  
be accord-  
ing to the  
Measures  
mentioned  
in the for-  
mer Acts  
of Excise.

And be it further Enacted,  
That no Commissioner, Farm-  
er, or Sub-Commissioner for  
the Excise, nor common Brewer  
of Ale or Beer to sell, nor Inn-  
keeper whatsoever, shall from  
and after the said first day of  
September, have power to act in,  
or execute as a Justice of the  
Peace, any of the Powers,  
Clauses, or Things contained

No Com-  
missioner  
or Farmer  
of the Ex-  
cise, nor  
any Brewer  
or Inn-  
keeper, to  
be capable  
to act as a  
Justice of  
the Peace  
in matters  
of Excise.

in

All things  
acted by  
any such  
persons, to  
be void to  
all intents.

In any of the Letters made for and  
concerning the Excise, or in this  
present Act; And if any of the said  
persons shall presume to act or  
execute any thing contrary here-  
unto, It is hereby further De-  
clared, That all such things so  
acted or executed by any of them;  
are and shall be utterly void  
and null to all intents and pur-  
poses.

And whereas by the said reci-  
ted Acts it is Enacted, That no  
person shall be compelled by the  
Commissioners, or Sub-Com-  
missioners of Excise, to travel  
for the making of his Entries,  
or payment of the Duties of  
Excise, or other Cause whatso-  
ever touching or concerning the  
same, if he live in a Market-  
Town, out of the said Town;  
and if he live out of the Market-  
Town, then to no other Place  
then to the next Market Town  
to his Habitation in the same  
County on the Market-day;  
And nevertheless, the Com-  
missioners and Sub-Commission-  
ers, or their Officers, have  
not accordingly kept Officers  
in the Market Towns in many  
Coun-

Countries within England and Wales, whereby such Entries and Payments for the Duties of Excise might be had and made, and yet do take and levy the Penalties and Forfeitures in the said Acts mentioned, for non-Entry and Payment of the Duty, and do otherwise thereupon grieve and vex His Majesties Subjects contrary to the true intent and meaning of the said Acts.

Be it therefore Enacted by the Authority aforesaid, That from and after the said first day of September, in the Year of our Lord, One thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-Commissioners in each County within England and Wales, shall constitute and appoint, or depute under their Hands and Seals, such person or persons as they shall think needful in each respective Market-Town, to be there upon every Market-day, in some known and publick Place for the receiving of the said Entries and Duties of Excise, and performing all other

An Office of Excise to be kept in every Market-town, on every Market-day, and a person to be deputed to attend it, to receive Entries, &c.

other <sup>business</sup> matters and things touching the said Duty, according to the said Acts, and this present Act: which said person and persons so constituted or deputed (and the Place where they intend to hold or keep such Office, being on the next Market-day, after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-day, in such Market-Town, and shall keep the said Office open from Nine of the Clock in the Morning, until Twelve of the Clock at Noon; and from Two of the Clock in the Afternoon, until Five of the Clock in the Afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Sub-Commissioners, or other person or persons so neglecting or refusing to do the same, shall for every Market-day forfeit Ten pounds, the one half to the Kings Majesty, his heirs and Successors, and the other half to him or them that will Inform and

The said Office to be kept open from 9 in the morning till 12, and from 2 in the After-noon till 5.

Penalty for not attending the Office, to be every Market-day.

and Sue for the same in any of  
His Majesties Courts of Re-  
cord, by Action of Debt, Bill,  
Plaint, or Information, where-  
in no Escoin, Protection, or  
Wager of Law shall be admit-  
ted or allowed: And such person  
as shall come to such Market-  
Town to make such Entry or  
Payment of the Duties, and  
shall tender the same according  
to the said Acts, and be able to  
prove such Tender by the Oath  
of one or more sufficient Wit-  
nesses, shall not be liable to any  
Penalty or Forfeiture imposed  
by the said Acts, for such Weekly  
or Monthly Entries or Pay-  
ments as should have been made  
or paid on such Market day: Any  
Article, Clause or Thing in any  
or either of the said Acts, or this  
present Act to the contrary not-  
withstanding. 30 Henr. VIII. c. 11.  
It is therefore further Enacted by  
Authority aforesaid, That from  
and after the said Fifth day of  
September, No common Brewer  
of Beer or Ale, shall sell, deli-  
ver, or carry out any Beer or  
Ale to any other Customs,  
either in whole Cask or in the  
Gallon,

And the  
person that  
shall prove  
a tender of  
his Entry or  
Payment,  
shall be  
free from  
the Penal-  
ties for  
non-Entry,  
&c. on that  
Market-  
day.

Statute-  
hours for  
the carry-  
ing out, or  
selling of  
Drink by  
the com-  
mon Brew-  
er.

Gallon, in any City, Town, Corporate, or Market-Town, before notice given to an Officer of Excise, but between the hours of the day hereafter mentioned, (That is to say) From the Twenty fifth day of March, to the twenty Ninth day of September yearly, between the hours of Three of the Clock in the Morning, and Nine of the Clock in the Evening; and from the Nine and twentieth day of September, to the first and twentieth day of March, yearly, between the hours of Five of the Clock in the Morning, and Seven of the Clock in the Evening, upon pain that every Brewer or Doer contravening hereunto, shall for every such Offence forfeit and lose the Sum of Twenty shillings for every Barrell of Beer or Ale that shall be so carried out contrary to the true meaning of this Act, to be Levied and Recovered as in and by this present Act is hereafter Enacted and appointed.

And it is further Enacted by Authority aforesaid, That if any

Forfeiture  
of 20 s. the  
Barrel for  
every Bar-  
rel carried  
out at un-  
lawful  
hours.



any common Brewer, Inn-keeper, Alehouse, or other Retailer of Beer or Ale, shall at any time after the first day of September, after an account hath been taken by the said Cager or Cagers, of the quantity and quality of the Beer, Ale, or Morts found in his Tun, and other Brewing-vessels, convert any part of his small Beer or small Morts so taken account of, into strong Beer or Ale, by mingling, letting down, or striking over any such strong Ale, or strong Morts, into, with, or amongst any such small Beer, or small Morts, and shall sell, deliver out, or retail the same, or any part thereof, without giving notice to the same Cager or Cagers of the quantity so mingled and converted as aforesaid; or if any Brewer or Retailer as aforesaid, shall after the said time, hide, conceal, or convey any Beer, Ale, or Morts not Caged, from the sight or view of the Cager or Cagers appointed to take account of the same, whereby the Kings Majesty, or His Commissioners

Convert-  
ing of small  
Drink into  
strong by  
mixture, af-  
ter the cage  
taken.

Hiding or  
concealing  
of Drink  
uncaged.

of Farmers, shall may be defrauded in any manner of wise, of the Duties due for the same, or any part thereof; every such common Brewer, Victualler and Retailer for every Barrel of Beer or Ale by him or them so mingled, converted, sold, delivered, hid, concealed, or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the sum of Twenty shillings, to be levied and recovered in manner and form as in and by this present Act is hereafter Ordained and appointed.

The Forfeiture 20 s.  
a Barrel in  
either case.

And be it further Declared and Enacted, That all and every the Brewing-vessels, and Utensils for Brewing, unto whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise in arrears, and owing by any person or persons for any Beer or Ale made within the said Brew-

The Brewing-vessels  
and Utensils in the  
Brew house  
(by whomsoever  
claimed)  
liable for  
Debts and  
Duties of  
Excise.

Brew-house, and shall also be  
subject to all Penalties and For-  
feitures incurred by such person  
or persons so using the said  
Brew-house, for any Offence  
against the Laws and Statutes  
for Excise; And that it shall be  
lawful in all Cases to levy  
Debts and Penalties, and use  
such Proceedings against the  
Utensils therein contained, as  
it may be lawful to do in case the  
Debtor or Offender using the  
said Utensils had been truly and  
really Owner and Proprietor of  
the same.

And be it further Enacted by  
Authority aforesaid; That after  
the first day of September, no  
common Brewer of Beer or Ale,  
nor any other person whatsoe-  
ver, who hath or shall compound  
for the Duties of Excise for  
Beer or Ale by him Brewed or  
to be Brewed, shall, during  
the term of such Composition,  
brew or make, or suffer or per-  
mit any Beer or Ale to be  
brewed or made within his  
Brew-house, for any other com-  
mon Brewer whatsoever, with-  
out first giving notice, as well

No Com-  
pounder  
for the Ex-  
cise shall  
Brew for  
any other  
Brewer or  
Retailer,

without  
first giving  
notice to  
of

the Com-  
missioners,  
&c. of the  
quantity  
and quali-  
ty of the  
drink in-  
tended to  
be brewed,

upon pain  
to forfeit  
5 l. apiece,

to be reco-  
vered in a-  
ny Cour of  
Record,

of every particular Brewing, as  
of the quantity and quality of  
the Beer and Ale at every such  
Brewing intended to be brewed  
and made, unto the respective  
Commissioners, Farmers, or  
Sub-Commissioners of Excise,  
within the Districts of whose  
Office such common Brewer  
doth or shall inhabit, and forth-  
with paying down unto the said  
respective Commissioners, Far-  
mers, or Sub-Commissioners,  
the full Excise of all the said  
Beer and Ale; upon pain that  
as well the Brewer who shall  
brew the same, as the Brewer  
for whom the said Beer or Ale  
shall be brewed, shall forfeit and  
lose for every Barrel the Sum  
of five pounds, the one moiety  
to the Kings Majesty, and the  
other moiety to the Informer,  
that shall sue for the same in any  
Court of Record.

And be it further Enacted by  
Authority aforesaid, That from  
and after the said first day of  
September, no person or persons  
shall be permitted to Sell or  
Retail any Coffee, Chocolate,  
Sherbet,

Coffee, &c.  
not to be

95  
Wherbet of Tea, without Li-  
cence first obtained and had by  
Order of the General Sessions  
of the Peace in the several and  
respective Counties, Certificate  
being first shewed that they have  
given good Security for the due  
payment of their Dues to the  
King, or the Chief Magistrate  
of the place in whose Jurisdicti-  
on he or they do or shall inhabit  
or dwell, for the selling or retail-  
ing of the same; Nor shall any  
Licence be granted to any Re-  
tailer, until Security first given  
by Recognizance or otherwise;  
For which Licence, Recogni-  
zance and Security, Twelve  
pence shall be given, and no more,  
for the payment of the Excise.  
And every person or persons sel-  
ling or retailing any of the said  
Liquors without Licence had,  
and Security given as afore-  
said, shall forfeit and lose the sum  
of five pounds for every Month  
he or they shall continue selling  
or retailing the same.

Sold with-  
out Licence  
and Secu-  
rity.

The penal-  
ty 5 l. a  
month.

And be it further Enacted by  
the Authority aforesaid, That  
from and after the said First  
day

Bribes not  
to be given  
to, or taken  
by any Ga-  
ger.

Penalty on  
both sides.

day of September, no Brewer  
or other person whatsoever,  
shall Bribe or Corrupt, or  
give any Money, Fee, or o-  
ther Reward whatsoever, to  
any Gager or Gagers, or other  
Officer whatsoever, to make  
any false Return or Report  
into the Office of Excise, of  
any Beer, Ale, or other Liquors  
Exciseable, made or brewed, or  
to be made or brewed within  
his or their Charge, Di-  
vision or Walk, or to forbear or  
omit the doing or executing of  
his or their Places or Employ-  
ments, upon penalty of Ten  
pounds for every such Offence;  
And that no sworn Gager or  
Gagers, or other Officer what-  
soever, shall directly or indirect-  
ly take and receive any Bribe,  
Money, Fee, Gift, or other Re-  
ward of any Brewer or other  
person whatsoever, for any  
Cause or Matter relating to the  
Excise, upon Penalty that eve-  
ry such sworn Gager or other  
Officer so offending, shall for  
every such Offence forfeit and  
lose the Sum of Ten pounds:  
All and every of which said re-  
spective



pective Offences shall be proved by the Oaths of two lawful and credible Witnesses before two Justices of the Peace, or chief Magistrate of the Place where such Offence shall be committed; which said Justices or Magistrates respectively have hereby power to administer the said Oaths, and also to Examine, Adjudge and Determine the same, and to cause such Penalties by Warrant under their Hands and Seals, to be Levied by Distress and Sale of the Offenders Goods, rendering to the Party the overplus; and for want of such Distress, to commit every such Offender to the common Goal of such County or Place, there to remain by the space of Three months without Bail or Mainprize.

To be adjudged by two Justices of the Peace, &c.

And to be Levied by Distress, &c.

And for want of sufficient Distress, the Offender to be Imprisoned three months without Bail or Mainprize.

And for the better Levying and Collecting the Duties of Excise upon all Foreign or Imported Liquors, Be it Enacted by Authority aforesaid, That no such Foreign or Imported Liquors shall be Landed or put on Shore out of any Ship or Vessel from

Foreign Imported Liquors.

No foreign or Imported Liquors to be land-

from

ed before  
Entry with  
the Officer  
of Excise.

Every War-  
rant for  
Landing a-  
ny such  
goods to be  
Signed by  
the Officer  
of Excise in  
the Port,  
upon pain  
of forfei-  
ture of the  
Goods, or  
the value.

from beyond the Seas, before  
due Entry be first made thereof,  
with the Officer or Collector  
appointed for the Excise, in the  
Port or Place where the same  
shall be Imported, or before the  
Duty of Excise due and payable  
for the same be fully satisfied  
and paid; And that every War-  
rant for the Landing or Deli-  
vering of any such Foreign Li-  
quors, shall be Signed by the  
Hand of the said Officer or Col-  
lector of the Excise, in the said  
Port or Place respectively; up-  
on pain that all such Foreign Li-  
quors as shall be Landed, put on  
Shore, or Delivered, contrary  
to the true intent and meaning  
hereof, or without the presence  
of an Officer or Waiter for the  
Excise, or the value thereof,  
shall be forfeited and lost, the  
one moiety to the Kings Maje-  
sty, and the other moiety to him  
or them who shall or will Seize,  
Inform, or Sue for the same, to  
be recovered of the Importer or  
Proprietor thereof.

And that no person or persons  
whatsoever; bringing any Ex-  
ciseable

No Excise-  
able Li-  
quors (ex-  
cept Beer,  
&c.) com-  
ing by  
Coast-Coc-  
quet, to be  
landed  
without  
Entry

Excisable Liquors (except Beer, Ale, Syder, Perry, and Metheglin) into any Port or Place of this Realm, by Coast-Cocquet, Transire or Certificate, nor any person or persons to whom the same or any of them shall be consigned, shall Land, or cause any such Excisable Liquors, (except before excepted) to be landed or put on Shore, without making or causing due Entry to be made of the same, with the Officer or Officers of the Excise for the time being, appointed to receive and take such Entries within the Port or Place where the same shall be Landed, upon pain in every such Case as aforesaid, to forfeit double the value of the said Liquors Landed or put on Shore contrary to the true intent and meaning hereof.

with the  
Officer of  
Excise in  
the Port.

Forfeiture  
double the  
value.

Provided also, and be it further Enacted and Ordained by Authority aforesaid, That no Appeal in any Cause of Excise whatsoever shall be admitted, until the Party Appellant shall have first deposited and laid

No Appeal  
to be ad-  
mitted till  
the single  
Duty be  
deposited,

and Security given to answer the Fine, &c.

If the original Judgment shall be reversed upon the Appeal,

the single Duty to be restored,

and the Prosecutor to pay double Costs.

down the single Duty of Excise in the Hands of the Commissioners, Farmers, or Sub-Commissioners of Excise within whose Jurisdiction or Division the said Cause was originally heard and determined, and have given Security to the Commissioners of Appeal, or Justice of the Peace respectively, where such Cause is to be finally adjudged, for all such Fine, Forfeiture and Penalty, as upon such Hearing and Determination was adjudged against him; And that if upon the Hearing and Determining of any such Appeal, the said Original Judgment shall happen to be reversed and made null, then, and in every such Case, the said Commissioners, Farmers, or Sub-Commissioners of Excise in whose hands the said single Duty of Excise was deposited, shall restore and deliver back the same, or as much thereof as shall be adjudged by the Commissioners of Appeals, or Justices of the Peace respectively to the said Appellant, and the Party originally prosecuting shall pay him Double

double Costs. But in case the first Judgment shall be affirmed, the Party Appealing shall pay the like Costs unto the Commissioner or Commissioners complained of; Any thing in this Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

If affirmed, the Appellant to pay double Costs.

And be it further Enacted by Authority aforesaid, That all and every person or persons whatsoever, brewing or making any Beer, whether in a common brew-house, or otherwise for sale, or to convert into Ale or Wine for sale, shall pay for every Barrell of such Ale or Wine-Beer so made and brewed, the several and respective Sums already imposed and set by any the Acts of Excise above mentioned, upon Ale or Wine-Beer brewed by any common Brewer in any common Brew-house: Any thing in the said Acts or either of them to the contrary notwithstanding.

Vineger-Beer, where soever Brewed; or by whomsoever, for sale, or to convert to Vineger, to pay Excise.

It is hereby further Declared, That every Colledge and Hall in either of the Universi-

Colleges in Universities brewing their

own drink,  
to pay no  
Excise.

ties, which before the Duty of Excise was imposed, did Brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts only, are not liable to the payment of any Duty of Excise for the same, either by this or any the forementioned Acts.

All complaints touching the payment of Excise, shall be determined in the proper County.

Provided also, and be it Enacted, That all Differences, Appeals and Complaints that shall happen and arise between Party and Party, in order to the payment of the Duty of Excise, shall be heard and determined in the proper County, or in the several Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

No Officer of the Excise may take Fees for Bonds or Receipts relating thereunto,

And be it further Enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-Commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise,



cise, to or from any person or persons whatsoever, upon pain that every such person so offending, shall for every such Offence forfeit the Sum of Ten shillings.

upon pain  
to forfeit  
10 s. for  
every such  
Offence.

And be it further Enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or chief Magistrates in the several Counties, Cities, Divisions and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions, or oftner, if there shall be occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

Justices of  
the Peace  
in their se-  
veral Divi-  
sions, to  
meet once  
a month.

to deter-  
mine mat-  
ters of Ex-  
cise.

And be it further Enacted by the Authority aforesaid, That one third part of all Fines, Penalties and Forfeitures not herein otherwise disposed, shall be to the Kings Majesty, His Heirs and Successors, and one other third part to the Poor of the Parish where the Offence shall be committed, and the other third part to him that shall Inform and Sue for the same;

Forfeitures  
and Penal-  
ties how to  
be distribu-  
ted.

164.  
And how  
to be reco-  
vered.

Anno 15 Caroli II. Regis.

And that all Fines, Penalties, and Forfeitures for which no Remedy is ordained for recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Plaint or Informations in any Court of Record within such County, City or Corporation where the Offence shall be committed, or by such other ways and means, and in such manner as by the said former Act is directed and appointed.

Appeals  
within the  
Limits of  
the Excise-  
Office in  
London, to  
be brought  
within two  
months af-  
ter judg-  
ment.

Provided always, That after the said Third day of Septemb. no Appeal in any Matter or Cause of Excise within the immediate Limits of the chief Office of London, nor within the limits of the present Farm of London, during the continuance of such Farm, shall be admitted, unless the same be brought within two months next after the first Judgment, and notice thereof given or left at the Dwelling-house of the party or parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town or Place, be admitted, unless the same be brought with-  
in

Appeals  
in other  
Counties,  
within four  
months,

in Four Months after the first Judgment, and notice given as aforesaid; Any thing in this Act to the contrary notwithstanding.

Provided nevertheless, And it is hereby Enacted, That no Commissioner, Farmer, Sub-Commissioner, or other person employed or to be employed in the Farming, Collecting or taking Accounts for the Duty of Excise, do after the First day of September next, take upon him or them any such Office, or proceed in execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, Entituled, A Grant of certain Impositions on Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life, before the respective persons appointed in the said Act of Parliament, and have entered his Certificate for taking the said Oaths, with the Auditor for Excise, under the Penalty of Fifty pounds for every Month he or they shall so neglect to take the same.

No Commissioner, Farmer, or other Officer of the Excise, to execute any Employment there-in, till sworn,

and Certificate thereof of Entred with the Auditor, under the Penalty of 50 l. a month.



Anno XV

CAROLI II. Regis.

An Explanatory Act for  
Recovery of the Arrears  
of Excise.

**B**E it Declared and Enacted  
by the Kings most Excel-  
lent Majesty, by and with  
the Advice and Consent of the  
Lords Spiritual and Tempo-  
ral, and of the Commons in this  
present Parliament assembled,  
and by Authority of the same,  
That where any Commissioner,  
Sub-Commissioner, Treasu-  
rer, and all other Officers which  
were heretofore employed in the  
Receipt of the Excise, Farmer  
or Collector of Excise, which are  
and standeth charged with, or ac-  
countable for any Duties of  
Excise by him or them Recei-  
ved, Farmed or Detained, or any

Where the  
Principal  
was charge-  
able for  
Excise, (and

not par-  
doned by  
the Act of  
Oblivion)

any ways due from the persons  
before named, or any of them,  
and not pardoned by the late Act,  
entituled, An Act of Free and Ge-  
neral Pardon, Indempnity and Obli-  
vion, That there, and in such  
case, all and every the Sureties  
of such person and persons char-  
ged or chargeable as aforesaid,  
shall be deemed and taken to be  
liable and answerable according  
to the nature of their respective  
Securities; Any doubt or que-  
stion made touching the Con-  
struction of the said late Act of  
Free and General pardon to the  
contrary notwithstanding.

there the  
Sureties  
shall be li-  
able.

And be it further Declared  
and Enacted by the Authority a-  
foresaid, That where the Com-  
missioners of Excise for the  
time being, or the major part of  
them, have issued out any Sum-  
mons or Warning, which hath  
been left at the house, or usual  
place of Residence, or with the  
Wife, Child, or Menial Ser-  
vant of any the aforesaid person  
or persons chargeable or accom-  
table as aforesaid, The same  
shall be deemed and adjudged a  
good and sufficient Summons.

Serving of  
Summons.

and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; Any doubt or question thereof made to the contrary notwithstanding.





Anno XVI &amp; XVII

CAROLI II. Regis.

An Additional Act for the  
better ordering and col-  
lecting the Duty of Ex-  
cise.

**F**OR the better Ordering and  
Collecting the Duty of Ex-  
cise, Be it Enacted and De-  
clared by the Kings most Ex-  
cellent Majesty, with the Advice  
and Consent of the Lords Spi-  
ritual and Temporal, and the  
Commons in this present Par-  
liament assembled, and by the  
Authority of the same, That  
from and after the Eighth day  
of November, which shall be in  
the Year of our Lord, One thou-  
sand six hundred sixty and five,  
all Farmers of Excise, or any  
of them, within the severall Cir-  
cuits

Farmers of  
the Excise  
enabled to

exercise the  
Powers of  
Commissioners or Sub-  
Commissioners;

Except in  
the Judicial  
part.

cuits and Divisions of their respective Farms, shall and are enabled hereby to exercise and put in execution all such Powers and Authorities which the Commissioners or Sub-Commissioners of Excise are enabled to do and execute by the several Acts and Statutes of Excise, for the Levying, Raising, Receiving, and Managing of the said Revenue of Excise; except the Judicial part of hearing and determining all Breaches and Offences against the Laws of Excise, and of imposing, mitigating, or compounding of Fines or Penalties.

Anno



Anno XXII & XXIII

CAROLI II. Regis.

An Act for an Additional  
Excise upon Beer, Ale,  
and other Liquors.

**T**he Commons assembled in  
Parliament, as an Aid to  
Your most Excellent Majesty,  
whose weighty and urgent Af-  
fairs require an extraordinary  
Supply towards the Dischar-  
ging of Your Majesties great  
Debts, have Given and Grant-  
ed, and do hereby Give and  
Grant unto Your most Excel-  
lent Majesty, the several Addi-  
tional Rates and Duties of  
Excise herein after mentioned;  
And do most humbly beseech  
Your Majesty, that it may be  
Enacted, And be it Enacted by  
the Kings most Excellent Ma-  
jesty,

Preamble.

The additional Duty to commence,  
June 24.  
1671.

To continue for six years from the said 24th of June 1671.

jesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the Four and twentieth day of June, which shall be in the year of our Lord, One thousand six hundred and seventy one, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesty, Your Heirs and Successors, during the space and term of six years, from the Four and twentieth day of June aforesaid, and no longer, for Beer, Ale, Syder, and other Liquors herein after expressed by way of Excise, over and above all other Duties, Charges, and Impositions by any former Act or Acts Set and Imposed, and in manner and form following; (That is to say)

For

For every Barrel of Beer or Ale of a-  
 bove Six shillings the Barrel, Brewed  
 by the Common Brewer, or any  
 other person or persons, who do or  
 shall sell or tap out Beer or Ale pub-  
 lickly or privately, to be paid by  
 the said common Brewer, or by such  
 other person or persons respectively,  
 as aforesaid, and so proportionably for  
 a greater or less quantity, Nine  
 pence—9 d.

The Rates.

For every Barrel of Beer or Ale,  
 of Six shillings the Barrel, or un-  
 der, Brewed by the common Brew-  
 er, or any other person or persons  
 who doth or shall sell or tap out  
 Beer or Ale publickly or privately,  
 to be paid by the said common  
 Brewer, or by such other person  
 or persons respectively, as a-  
 foresaid, and so proportionably for  
 a greater or less quantity, Three  
 pence—iii d.

For all Syder and Perry made  
 and sold by Retail, upon every  
 Hogshead, to be paid by the Re-  
 tailer thereof, and so proportiona-  
 bly for a greater or less measure, One  
 shilling and three pence—i s. iii d.

For

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof for every Gallon, One half-peny——ob.

For every Barrel of Beer, commonly called Vineger-Beer, brewed or made to be sold, Six pence—vi. d.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One peny———i. d.

For every Barrel of Beer or Ale Imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importers before Landing, Three shillings———iii. s.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importer before Landing, Four pounds———iv. l.

For every Gallon of Low Wines of the first Extraction, made of any kind of Imported Wine or Syder



or other Materials imported, to be paid by the Maker or Seller, Two pence—ii d.

For every Gallon of Coffee made and sold, to be paid by the Makers thereof, Two pence—ii. d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Makers thereof, Eight pence—viii. d.

And be it further Enacted by the Authority aforesaid, That Persons chargeable by any former Law, likewise liable to pay these Additional Rates. All and every the common Brewers and Retailers of Ale and Beer, and all and every other person and persons liable thereto, and chargeable with the Payment of any Excise, or new Impost upon Beer, Ale, or other Exciseable Liquors by virtue of any former Law of Excise now in force, shall also be liable thereto, and charged with the Payment of the Additional Rates and Duties hereby Imposed, which said Additional Rates and Duties shall be Collected, Levied and Paid in the same manner; and the persons liable so,

Defaults of  
Entries or  
payments,  
and other  
neglects or  
offences,  
to be sub-  
ject to the  
same Penal-  
ties and  
Forfeitures,  
as for Of-  
fences com-  
mitted a-  
gainst any  
Law of Ex-  
cise.

to, and chargeable with the pay-  
ment thereof, shall in case of  
neglect or default of Entry or  
Payment, or in case of any other  
neglect or offence tending to de-  
fraud His Majesty, or any of  
His Officers, Farmers, or Col-  
lectors of the Duties or Rates  
hereby Imposed, be also subject  
to the like Proceedings, Judg-  
ments and Executions, and shall  
likewise incur the same Penal-  
ties, Fines and Forfeitures, as  
he or they, his or their Heirs and  
Executors, or Administrators  
should or might have been sub-  
ject to, or ought to have incur-  
red for the non-payment of any  
former Duty of Excise, or for  
the like Offence committed a-  
gainst any former Law of Excise  
now in force.

Provided always, and it is  
hereby Declared and Enacted  
That nothing in this Act con-  
tained, shall be understood to  
give any common Brewer or  
Retailer, or other person liable  
to, and chargeable with the  
Payment of Excise, by virtue  
of any former Law now in force

any further or other Allowances  
 for waste by filling or leakage,  
 then by the said former Laws  
 are given; Any thing in this  
 present Act contained to the con-  
 trary notwithstanding: Which  
 said Allowances are hereby de-  
 clared to be Three Barrels in  
 every Three and twenty Bar-  
 rels of Beer returned by the  
 Oager, whether Strong or  
 Small; And two Barrels in  
 every two and twenty Bar-  
 rels of Ale returned by the Ga-  
 ger, whether Strong or Small,  
 and so after that Rate, and no  
 more, for a greater or lesser  
 quantity, and are in full Com-  
 pensation for all such Wastes  
 or other Losses or Damages  
 whatsoever; Any Repetition of  
 the said Allowances in several  
 Acts to the contrary notwith-  
 standing.

The Al-  
 lowances  
 to the  
 Brever for  
 waste, to be  
 no other  
 then what  
 are given  
 by the for-  
 mer Laws.

Provided also, That it shall  
 and may be lawful to and for the  
 Commissioners and Sub-Com-  
 missioners of Excise respective-  
 ly within their Division, and to  
 and for the several and respective  
 Farmers of Excise, within the  
 Limits of their several and re-  
 spective

The Com-  
 missioners,  
 Sub-Com-  
 missioners  
 or Farmers  
 may Com-  
 pound for  
 this Duty.

pective Farms, to Compound for these new Duties, with all and every person and persons, who by Breuing his or their Beer and Ale contrary to the form of this Statute, shall be liable to pay the new Duties herein before Imposed; and that from time to time, and in such manner and form as may be most for the advantage and improvement of the Receits thereof; Any thing herein before contained to the contrary notwithstanding.

Forfeitures,  
Offences,  
and all Ap-  
peals, to be  
determined  
as is ap-  
pointed by  
former  
Laws.

And be it further Enacted by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause, Article, or Sentence herein contained; And all Appeals shall be Heard, and Adjudged, and Determined by such person and persons, and in such manner and form, as the like Forfeitures and Offences against the former Laws of Excise are thereby appointed to be heard and determined, and not otherwise.

And moreover, That all Commissioners and Sub-Commissioners

tioners of Excise, all Commissioners of Appeals, Justices of Peace, Constables, and all other Officers and Ministers whatsoever, shall have, use, and exercise the same Jurisdiction, Power and Authority, whether it be Judicial or Ministerial, for the better Ordering, Collecting, Levying, and Securing the new Duties, and the Additional Rates and Duties hereby Imposed, as he or they could have had, used or exercised, for the better Ordering, Collecting, Levying or Securing any former Rates or Duties of Excise whatsoever.

And it is further Declared and Enacted, That all Fines, Penalties and Forfeitures, which shall be incurred by reason of any Offence committed against this Act, shall be employed, one moiety thereof to the use of the Kings Majesty, His Heirs and Successors; another moiety thereof to him or them that shall or will Inform or Sue for the same.

Fines and forfeitures, to be divided, one moiety to His Majesty, and the other to him that will sue for the same.

Provided nevertheless, That it

The Justices of the Peace, Commissioners, &c. may mitigate the Fines, &c. where they see cause,

so as the same be not made less then double the Duty, besides Costs.

it shall and may be lawful to and for the Justices of Peace, Commissioners of Excise, or any two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen any Fine, Forfeiture, or Penalty, which shall be incurred by reason of any Offence committed against this Act, or against any other Act of Excise now in force, as they in their Discretions shall think fit; and that every such Mitigation and Payment thereupon made, shall be a sufficient Discharge of such Penalties and Forfeitures to the persons so offending, so as by such Mitigation the same be not made less then double the value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others as were employed therein, to be allowed unto them by the said Justices or Commissioners; Any thing in this Act contained to the contrary notwithstanding.

And



And for the better Levying and  
Collecting the Duties of Excise  
upon all such Foreign and Im-  
ported Liquors for which Excise  
ought to be paid, It is further  
Enacted by the Authority afore-  
said, That no such Foreign or Im-  
ported Liquors shall be Landed  
or put on Shore before due En-  
try be first made thereof with  
the Officer or Collector appoint-  
ed for the Excise in the Port or  
Place where the same shall be  
Imported, or before the Duty of  
Excise due and payable for the  
same, shall be fully satisfied and  
paid; And that every Warrant  
from any Officer or Officers of  
the Customs, for the Landing  
or delivering of any such Foreign  
Liquors, shall be Signed by  
the Hand of the said Officer or  
Collector of the Excise in the  
said Port or Place respectively,  
upon pain that all such Foreign  
Liquors as shall be Landed or  
put on Shore, or delivered con-  
trary to the true intent and  
meaning of this Act, or the va-  
lue thereof, shall be forfeited  
and lost, one moiety thereof to

Foreign im-  
ported Ex-  
ciseable Li-  
quors not  
to be land-  
ed till En-  
try made,  
and the du-  
ty paid.

Warrants  
from the  
Officers of  
the Cu-  
stoms for  
delivering  
such Foreign  
Liquors, to  
be signed  
by the Col-  
lector of  
Excise.

Liquors de-  
livered  
contrary to  
the intent  
of this Act  
to be for-  
feited.

the Kings Majesty, the other moiety to him or them who shall or will Seize, Inform, or Sue for the same, to be recovered of the Importer or Proprietor thereof.

And for the better prevention of such Frauds as are daily practised to defeat His Majesty's the duties of Excise which ought to be paid for Ale and Beer, It is further Enacted by the Authority aforesaid, That if any person or persons Inhabiting in any Market-Town, or in any City or Town Corporate, or Part adjoyning to any City or Town Corporate, where there is or shall be a common Brew-house, being and lawfully using any private Brewing-vessels for the Brewing and making of Beer or Ale, to be spent and consumed in his or their private Families shall permit and suffer any Beer or Ale or Worts to be Brewed therein in their respective household-houses, or other place thereunto adjoyning, other then their respective Families, Servants, Laborers, or to other person

Persons inhabiting in a Market-Town where there is a common Brew-house, may not lend their private Brewing-vessels, or suffer any Ale, Beer or Worts to be brewed therein, other then for their own Families.

persons by way of Charity, Ho-  
spitality, or Free-gift, or shall  
lend out any of their Brewing-  
vessels, other then which are  
moveable and unfixt, to be made  
use of by any other person or per-  
sons, not being of his or their fa-  
mily, for the Brewing of Beer  
or Ale for the use of any other  
person or persons, then such per-  
son or persons shall forfeit for  
every such Offence, the Sum of  
fifty pounds, to be recovered by  
Bill, Plaint, or other Informa-  
tion in any Court of Record,  
and the prosecution of such Ac-  
tion to begin within Six months  
after the Fact committed, and to  
be tried within the County  
where the said Offence is com-  
mitted, and not elsewhere, where-  
in no Chalon, Protection, or Wa-  
ger in Law to be allowed: And  
one moiety of such Forfeiture to  
be to the Kings most Excellent  
Majesty, His heirs, and Suc-  
cessors, and the other moiety to  
him or them that shall inform and  
sue for the same.

Not to  
lend unless  
upon pe-  
nalty of  
50 l. for  
lending any  
Brewing-  
vessels in  
any such  
places un-  
less such as  
are move-  
able and  
unfixt.

And for the avoiding of  
Frauds and Deceits by reason  
of Brewing of Beer, Ale, or  
small Beer

For avoid-  
ing Frauds  
by mixing  
small Beer

with strong.  
after the  
Gagetaken.

Double the  
Duty to be  
forfeited  
for every  
Barrel so  
mixt by the  
Retailer.

**W**orts of an extraordinary  
strength, and afterwards mix-  
ing the same with Small Beer,  
Ale or Worts, after the Gage  
thereof taken; Be it further En-  
acted by the Authority aforesaid,  
That no Retailer of Beer  
or Ale, shall after the Receipt  
thereof from the common  
Brewer, mix any Beer, Ale  
or Worts of extraordinary  
strength, with any Small Beer  
Ale, or Worts, in any Vessel  
or Tub containing Three Gallons  
or more, upon pain to forfeit  
for every Barrel so mixt, double  
the Duty of Excise for strong  
Beer or Ale, and so proportion-  
ably for any greater quantity,  
to be heard, adjudged and deter-  
mined before the Justices of the  
Peace, and Commissioners re-  
spectively, as is done in other  
Cases before them, upon breach  
of the Laws of Excise; and all  
Forfeitures for the same, shall  
be Levied, Recovered and Dis-  
posed, as by those Laws are di-  
rected and appointed. And the  
said Justices and Commis-  
sioners respectively, are hereby im-  
powred and authorized to sur-  
mount

mon Evidence for Discovery thereof, other then the party or parties accused; And upon refusal or neglect of any person so summoned, to give Evidence when he and they shall be thereunto required, every such person so refusing, shall forfeit and lose for every such offence, any sum of Money not exceeding forty shillings, to be Imposed and Levied, Recovered and Disposed as other Penalties against the said Laws for the better Collecting and Recovering the Duty of Excise.

And Provided also, and be it further Enacted, That no Innkeeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter, during the continuance of this Act, be sued, impleaded or molested by any Indictment, Information, or popular Action, or otherwise for selling or uttering any Beer or Ale at any other or higher Prices, then the Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

Persons refusing to give Evidence for discovery thereof, to be Fined.

Retailers not to be molested by any Indictments for selling Ale or Beer at higher prices then heretofore appointed.

Provided always, and be it Enacted, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done in pursuance or execution of this Act, he or they shall and may plead the General Issue, and give this Act in Evidence for their defence; And if upon the Trial, a Verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be Non-suited, then every such defendant or defendants shall recover his and their double Costs.

No Writ of  
Certiorari  
to super-  
sede Execu-  
tion upon  
Orders of  
the Justices.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution, or other Proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act, but that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or allowance thereof notwithstanding.

Upon Ex-  
portation  
beyond  
Seas, the  
Duty to be  
repayed.

Provided always, and be it Enacted, That the Excise of the Liquors chargeable and payable by this Act, shall be re-allowed  
and



and repayed to the Exporter, for  
such part thereof as shall be Ex-  
ported as Merchandize, to be  
sent beyond the Seas; Any thing  
herein contained to the contrary  
notwithstanding.

Provided always, and be it  
Enacted, That this Act, and all  
the Powers, Matters and  
Things therein contained, and  
every of them, shall begin and  
commence from the Four and  
twentieth day of June, One thou-  
sand six hundred and seventy one,  
and not sooner; Any Usage or  
Law to the contrary notwith-  
standing.



Anno XXII & XXIII.

CAROLI II. Regis.

An Act for Exporting of  
Beer, Ale, and Mum.

Grounds of  
this Act.

For Encour-  
agement  
of Tillage  
and Manu-  
factures.

Any person  
may law-  
fully Ship  
off strong  
Ale, strong  
Beer or  
Mum as  
Merchan-  
dize.

**F**OR the Advancement of  
Trade, and Encourage-  
ment of the Tillage and Manu-  
facture of this Realm, Be it En-  
acted by the Kings most Excel-  
lent Majesty, by and with the  
advice and consent of the Lords  
Spiritual and Temporal, and  
Commons in Parliament as-  
sembled, and by authority of the  
same, That from and after the  
Six and twentieth day of June,  
One thousand six hundred seven-  
ty one, It shall be lawful for any  
person in any Sea-port, or up-  
on any Navigable River, to Ex-  
port and Ship off, as Merchan-  
dize, within any of the usual and  
allowed

allowed Ports by Law, and at  
 the common Keys for Exporta-  
 tion, and Lading on Board of  
 Merchandize, or Keys to be ap-  
 pointed for that purpose, and  
 within the usual Hours of Ex-  
 cise for account of himself, or  
 any other (to be exported into  
 Foreign Parts) in the presence of  
 a sworn Oager, or other sworn  
 Officer to be appointed by the  
 Farmers, Commissioners, or  
 Sub-Commissioners of His  
 Majesties Excise, upon notice  
 thereof to them given at the Of-  
 fice of Excise, within the Li-  
 mits whereof the said Ale, Beer,  
 or Hum was Brewed, of the  
 respective Port or Place whence  
 the same shall be Shipped, any  
 sort of Strong Ale, Strong  
 Beer, or Hum, to be sent be-  
 yond the Seas, paying Custom  
 for the same, after the Rate of  
 One Shilling for every Tun  
 which shall be Exported in any  
 English or Foreign Vessel, and  
 no more, or other Duty what-  
 soever: Which said Oager or  
 Officer aforesaid, shall certifye  
 the Quantity of the said Beer,  
 Ale, or Hum Shipt off, to the  
 Com-

in the pre-  
 sence of a  
 sworn Offi-  
 cer of the  
 Excise,

paying on-  
 ly 1 s. per  
 Tun Cu-  
 stom, and  
 no other  
 duty what-  
 soever.

The said  
 Officer to  
 certifye the  
 quantity  
 shipt off.

And the  
Commis-  
sioners, &c.  
to repay  
the Excise,  
deducting  
1 s. per Tun  
for the Of-  
ficers char-  
ges.

The same  
not to be  
relanded,

upon pain  
of forfei-  
ture of the  
Goods and  
100 l.

Commissioners and Officers of  
Excise where the Entry thereof  
shall be made, who are hereby  
required to make allowance, or  
repay the Excise of the Beer,  
Ale, or Mum so Exported unto  
the Brewer thereof, deducting  
One shilling per Tun for the  
Charges of their Officers, and  
no more.

And be it further Enacted,  
That if any Merchant or Ma-  
ster of any Ship or Vessel, or  
other person, shall cause or suffer  
any of the said Liquors so Shipt  
in any Vessel, as Merchandize,  
to be unshipt, unladen, and laid  
on Land, or put into any other  
Ship or Vessel within the King-  
dom of England, Dominion of  
Wales, or Town of Berwick upon  
Tweed, he shall forfeit the same,  
and One hundred pounds of  
lawful Money of England more,  
for every Cask he shall so undu-  
ly Land, or put Aboard any  
Vessel, to be recovered in any  
of His Majesties Courts of  
Record, by Information, Bill  
or Plaint; The one moiety of  
which Forfeiture shall be to the  
use of our Sovereign Lord the  
King,

King, the other moiety to the Informer and Prosecutor.

And to the intent His Majesties Duty of Excise may not be prejudiced for such Beer, Ale, or Hum, as shall be spent on Ship-board, His Majesties Commissioners and Officers of the Customs are hereby required and enjoyned to charge every Master of any Ship or Vessel in his Actuating-Bill, with so much Beer, Ale, or Hum, and no more, as such number of Men use to spend in such Voyages; The Excise whereof to be Recovered according to the Laws and Rules already established.

The Excise of such Beer, &c. spent on ship-board to be paid.

And be it further Enacted, That the aforesaid Rate of One Shilling the Tun for Beer, Ale, and Hum to be Exported, as aforesaid, shall be levied and paid under such Rules and Penalties, and for such time, and in such manner, as by the Laws of Tonnage and Poundage are Ordained.

The 1 s. per Tun Custom for Exported Beer, to be Levied and Payed under such Rules and Penalties as the Tonnage and Poundage.

Provided always, and be it further Enacted by the Authority aforesaid, That no Hum Im-

ported, Provided, no part of the Excise of Impore-

ed Mum to  
be repaid  
upon Ex-  
portation.

ported from Foreign parts during  
the continuance of this Act, shall  
have any part of the Duty of  
Custom or Excise paid at the  
Importation thereof, repaid up-  
on Exportation; Any Law, Sta-  
tute, or Usage to the contrary in  
any wise notwithstanding.

Continu-  
ance of this  
Act.

This Act to continue in force  
for Six years, from the Twen-  
ty sixth of June, One thousand  
six hundred seventy one, and  
from thence to the end of the  
next Session of Parliament,  
and no longer.

Anno





Anno. XXII & XXIII

# CAROLI II. Regis.

An Act for Reveſting the Power of granting Wine-Licences in His Maſteſty, His Heirs and Succeſſors; and for Settling a Recompence on his Royal Highneſs in lieu thereof.

**W**hereas in and by one Act Recital. paſſed this preſent Parliament, in the Fifteenth year of His Maſteſties Reign, Entituled, An Act for Settling the Proſits of the Poſt-Office, and Power of Granting Wine-Licences on His Royal Highneſs the Duke of York, and the Heirs males of his Body;  
It

It is amongst other things En-  
acted, That the said Duke of  
York, and the Heirs males of  
his Body begotten, or to be be-  
gotten, should have all and eve-  
ry the Powers and Authorities  
of Granting Licences to such  
person or persons, as he or they  
shall think fit to sell and utter by  
Retail, all, every, and any  
kind of Wine or Wines what-  
soever to be drunk or spent, as  
well within the House and Hou-  
ses, or other place in the Tenure  
or Occupation of the Party so  
Licensed, as without, in any  
City, Town or other Place  
whatsoever, within the King-  
dom of England, Dominion of  
Wales, and Town of Berwick up-  
on Tweed, together with all be-  
nefit thereof: And also that the  
said Duke and the Heirs males  
of his Body begotten, or to be  
begotten, should have that profit  
of the Forfeiture and Pen-  
alties, which by vertue of an En-  
former Act therein recited, was  
given to his Majesty, his  
Heirs and Successors: And  
therein it was further provided  
That it should be lawful for the  
said

said Duke and the Heirs males  
of his Body begotten, and to be  
begotten, to settle any part of  
the Premises, not exceeding  
a third part of the clear yearly  
value above Charges and Re-  
penses, for a Term for his  
or their Wife or Wives; And  
also to Lease any other part of  
the said Premises for any num-  
ber of years, not exceeding One  
and twenty years, and not ex-  
ceeding one other third part of  
the clear yearly value of the Pre-  
mises, in order to raise Por-  
tions for his and their younger  
Children, as by the said recited  
Act, amongst other things there-  
in contained, relation being  
thereunto had, more at large  
may appear.

And whereas by reason of one  
other Act passed this present Par-  
liament, in the Twentieth year  
of His now Majesties Reign,  
Entituled, An Act for raising Three  
hundred and ten thousand pounds by  
an Imposition upon Wines and other  
Liquors; And one other Act passed  
this Parliament, in the Twen-  
tieth and twentieth year of His now  
said Majesties

**Majesties** Reign, Entituled a  
 An Act for granting unto His Majesty  
 an Imposition upon all Wines and  
 Vineger, Imported between the  
 Four and twentieth day of *June*,  
 One thousand six hundred and se-  
 venty, and the Four and twentieth  
 day of *June*, One thousand six hun-  
 dred seventy eight, the **Prices** of  
**Wines** have been much raised,  
 and the Retailers much discour-  
 aged from taking Licence:  
 Whereupon His Majesty hath  
 thought it fit, and most advan-  
 tagious for His Service, that  
 the Revenue arising by granting  
 Licences to sell Wine by Re-  
 tail, should be Vested in His  
 Majesty, His Heirs and Suc-  
 cessors: And in Compensation  
 and full Satisfaction thereof,  
 hath agreed to and with His said  
 dearest Brother, James Duke of  
 York, to Grant and Convey by  
 His Letters Patents under the  
 Great Seal of England hereafter  
 to be made, the yearly Rent of  
 yearly sum of Twenty four thou-  
 sand pounds, to be issuing out of  
 that part of His Majesties Re-  
 venue arising from the Excise  
 of Beer, Ale, and other Liquors  
 which

24000-l.  
*per annum*,  
 granted by  
 Letters Pa-  
 tents to the  
 Duke of  
 York out of  
 the Excise,  
 in Compen-  
 sation of  
 the Wine-  
 Licences,

which is settled upon His Ma-  
 jesty, His Heirs and Succes-  
 sors, by vertue of an Act, or re-  
 puted Act, made in the Twelfth  
 Year of His Majesties Reign,  
 Entituled, An Act for taking a-  
 way the Court of Wards and Live-  
 ries, and Tenures *in Capite*; and by  
 Knights-service and Purveyance, ta-  
 ken away, and for Settling a Reve-  
 nue upon His Majesty in lieu there-  
 of; And of another Act past in  
 this Parliament, in the Thir-  
 teenth Year of His now Majes-  
 ties Reign; whereby the last  
 mentioned Act is confirmed:  
 The which said yearly Sum of  
 Twenty four thousand pounds,  
 is to be issuing out of the Excise  
 of Beer, Ale, and other Li-  
 quors, arising and growing due  
 unto His Majesty out of all and  
 every the several Counties and  
 Shires of Buckingham, Essex,  
 Kent, Norfolk, Suffolk, Berkshire,  
 Bedfordshire, Cambridgeshire, York-  
 shire, Hertfordshire, and Som-  
 ersetshire, to have and to hold  
 the said yearly Rent, or yearly  
 Sum of Twenty four thousand  
 pounds, so Issuing out of the  
 said Counties as aforesaid, from  
 the

The sum to  
 be paid out  
 of the  
 Counties of  
 Bucks, &c.

the four and twentieth day of June, which shall be in the Year of our Lord, One thousand six hundred seventy and two, unto the said James Duke of York, and the Heirs males of his Body begotten, or to be begotten, payable upon the four most usual Feasts in the year; That is to say, Upon the Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the blessed Virgin Mary, and the Nativity of St. John the Baptist, by even and equal portions: The first payment to begin and be made at the Feast of St. Michael the Archangel, which shall be in the year of our Lord, One thousand six hundred seventy and two; and with the like Powers for the said Duke, and the Heirs males of his Body begotten, or to be begotten, to make Provision for his and their Wives and Children, as the said Duke and the Heirs males of his Body had in the Revenue of the Wine-Licences settled upon him by the last Act recited of Parliament: The which said yearly Sum of Twenty



Twenty four thousand pounds,  
His Majesty by His Letters of  
Privy Seal, dated, or to be da-  
ted, on or about the Eight and  
twentieth day of September, in  
the Two and twentieth Year of  
His Majesties Reign, did grant  
to be paid for two years, to com-  
mence from the Four and twen-  
tieth day of June, in the Two and  
twentieth Year of His Maje-  
sties Reign, in such manner,  
and by such Quarterly Pay-  
ments as is therein mentioned  
for the payment thereof.

Be it therefore Enacted by  
the Kings most Excellent Ma-  
jesty, by and with the advice of  
the Lords Spiritual and Tem-  
poral, and of the Commons in  
this present Parliament assen-  
bled, and by the authority of the  
same, That the said Revenue of  
Wine Licences, with all the  
Profits thereof, together with  
all such Estate, Right, Title,  
and Interest thereof, which was  
settled upon the said Duke, and  
the heirs males of his Body  
begotten, by the said first recited  
Act of Parliament, together  
with all and every the Powers  
of

of granting Licences for the Retailing of Wines within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, and all Benefits, Profits and Advantages of the said Powers, and also all that moiety of the Forfeitures, and all other the Forfeitures and Penalties for retailing Wines without Licence, incurred for any Offence which shall be committed after the Four and twentieth day of June, which shall be in the Year of our Lord, One thousand six hundred and seventy, except as is hereafter in this Act excepted, shall from and after the Four and twentieth day of June, in the Year of our Lord, One thousand six hundred and seventy, be Settled and Vested in His said Majesty, his Heirs and Successors, discharged of all Joyntures and Powers of making Joyntures and Provisions for younger Children, made by the said James Duke of York, if any such be, for or notwithstanding any Act, Matter or Thing contained in the said first recited Act, whereby the said

Revenue is settled upon the said James Duke of York, in manner as aforesaid.

Saving and excepting out of this Act unto the said Duke of York, all that Moiety or Moieties of all and every the Forfeitures and Penalties incurred, or to be incurred for Retailing of Wines without Licence before the Four and twentieth day of November, in the Year of our Lord, One thousand six hundred and seventy; And also reserving to the said Duke, all Rents and Arrears of Rents due on or before the Twenty fourth day of June, in the said Year of our Lord, One thousand six hundred and seventy, for the Benefit of the said Duke, with the like power to sue for the same as the said Duke had before the passing of this Act; Any thing therein contained to the contrary notwithstanding.

And be it further Enacted by the Authority aforesaid, That His Majesties Letters Patents under the Great Seal of England, to bear date any time after the first

The said Letters Patents Enacted to be good in Law.

first day of November, in the  
Two and twentieth Year of his  
Majesties Reign, or at any time  
hereafter to be made, wherein  
and whereby there shall be gran-  
ted, or mentioned to be gran-  
ted unto the said James Duke of  
York, and the Heirs males of  
his Body begotten, or to be be-  
gotten, the said yearly Rent or  
yearly Sum of Twenty four  
thousand pounds, to be issuing  
out of his Majesties Revenue  
of Excise of Beer, Ale, and  
other Liquors, settled upon his  
Majesty, his Heirs and Suc-  
cessors, in manner as aforesaid;  
And out of the said Counties of  
Buckingham, Essex, Kent, Norfolk,  
Suffolk, Berks, Bedfordshire, Cam-  
bridgeshire, Yorkshire, Hertford-  
shire, and Somersetshire, liable to  
the payment thereof, and to be  
paid at such days and times,  
and by such Proportions, and  
subject to such Powers for ma-  
king Joyntures, and Provisi-  
ons for younger Children of the  
said Duke, and of the Heirs  
males of his Body begotten, or  
to be begotten, as shall be men-  
tioned in the said Letters Pa-  
tents.

tents, or in any other Letters Patents, or Writings hereafter to be made for the Granting, Conveying, and Settling of the said yearly Rent, or yearly Sum of Twenty four thousand pounds to the said Duke, and to the heirs males of his Body begotten, or to be begotten, or which shall concern the yearly payment of the said Twenty four thousand pounds unto the said Duke, and the heirs males of his Body, and also his Majesties Letters of Privy Seal, for payment of Twenty four thousand pounds per annum, during the Two years therein mentioned, shall stand, be good, effectual, and available in the Law, to all Purposes, Constructions, and Intentts whatsoever.

And also it is hereby further Enacted, That all and every the Clauses, Articles, Provisions, Reservations, Powers, Limitations and Agreements, to be contained in his said Majesties Letters Patents hereafter to be made, or in any other

ther Letters Patents or Writings hereafter to be made, of, for, or concerning his Majesties conveying and settling of the said yearly sum of Twenty four thousand pounds unto the said Duke of York, and to the Heirs males of his Body begotten, or to be begotten, or of, for, or concerning the yearly or quarterly payments thereof, at such respective times as shall be appointed for the true payment thereof, and every part thereof, shall be, and are hereby Enacted to be good and effectual in Law, according to the tenor and purport thereof, in the said Letters Patents to be expressed; Any Recital or Non-recital, Omission, or other Defect or Imperfection in the said Letters Patents or Writings made, or hereafter to be made, of, for, or concerning the granting of the said yearly Rent, or yearly sum of Twenty four thousand pounds unto the said Duke, and to the Heirs males of his Body begotten, or to be begotten, in any wise notwithstanding.

Pro



**Provided** always, and it is  
hereby further Enacted and De-  
clared, That the said yearly  
Rent, or yearly Sum of Twenty  
four thousand pounds, shall be  
paid unto the said Duke of York,  
and to the Heirs Males of his  
Body begotten, or to be begot-  
ten, at the said four usual Feasts  
of the year, by and from the im-  
mediate hands of all and every  
the Farmers, Commissioners,  
Sub-Commissioners, Recei-  
vers, or Collectors for the time  
being, of the said Revenue aris-  
ing from the said Excise of  
Beer, Ale, and other Liquors,  
in all and every the said Coun-  
ties, or of any other person or  
persons who shall receive the said  
Revenue of the said Counties,  
before the same be paid into the  
Receit of His Majesties Exche-  
quer, without any Abatement,  
Deduction, or Defalcations  
whatsoever, for, or by reason of  
the payment of the same; And  
that the Acquittance of the said  
Duke, or of the Heirs Males of  
his Body, or of his or their Re-  
ceiver, shall be a sufficient Dis-  
charge, to all intents and pur-

The said  
24000 £  
per annum  
to be paid  
by the  
Farmers,  
Commissioners,  
and  
Sub-Com-  
missioners  
of Excise of  
the said  
Counties,  
to the  
Duke and  
his Heirs,  
before it be  
paid into  
the Exche-  
quer.

The Receit  
of the said  
Duke or  
his Heirs,  
&c. to be  
their Dis-  
charge.

poses whatsoever, for the true payment thereof; Any Contract, Covenant, or other Matter or Thing made, or to be made to the contrary in any wise notwithstanding.

And it is also hereby further Enacted and Declared, That the said yearly Rent, or yearly Sum of Twenty four thousand pounds, shall be satisfied and paid unto the said Duke of York, and to the Heirs Males of his Body begotten, or to be begotten, or to his or their Receiver General for the time being, at the said four usual Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the Blessed Virgin Mary, and the Nativity of St. John Baptist, by equal portions, without paying or allowing any Fees or other Abatement whatsoever, either in the said Court of Exchequer, or to any Officers of the said Court, or elsewhere, upon payment of the said yearly Sum of Twenty four thousand pounds, or upon payment of any part thereof.

And if the said Farmers, Commissioners,

missioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons which shall receive the said Duty of the said Counties for the time being, or any of them, shall refuse or neglect to pay the said Twenty four thousand pounds per annum, or any part thereof, to the said Duke, and the Heirs Males of his Body begotten, or to be begotten, That then the said Duke, and the Heirs Males of his Body begotten, or to be begotten, may Sue, Prosecute, and Implead the said Farmers, Commissioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons, as shall receive the said Duty of the said Counties, or any of them, and all or any of their Securities, by Bill, Plaint, Action of Debt or Information, either in his Majesties Name, or in his or their own Names, and shall and may Recover, have Judgment and Executions thereupon against the said Farmers, Commissioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons as

The said Farmers, &c. of the Excise suable for the said annual Sum, or any part of it behind.

shall receive the said Duty in the said Counties, their Securities or any of them, their Executors or Administrators.

Provided always, That no person or persons shall be Sued, Prosecuted, Impleaded, or Molested for the selling and uttering of Wines by Retail without Licence, before the said Four and twentieth day of November, in the Two and twentieth year of His Majesties Reign, or for any the herein before Excepted Penalties and Forfeitures therefore incurred, unless such person or persons already have been, or shall be Sued, Prosecuted and Impleaded by some Action of Debt, Bill, Plaint, or Information to be therefore commenced or exhibited before the Fourteenth day of February, which shall be in the year of our Lord, One thousand six hundred seventy two; Any thing before contained to the contrary notwithstanding.

Anno



Anno XXII

CAROL I II. Regis.

An Act for settling the Imposition  
on Brandy.

Whereas by two Acts made  
in the Twelfth year of his  
Majesties Reign, and confirmed  
by this present Parliament, there  
was laid upon every Gallon of  
Spirits, made of any kind of  
Wine, or Sider Imported, the  
Rate and Duty of Four pence,  
namely, by each of the said Acts  
Two pence; and upon every  
Gallon of Strong-water per-  
fectly made, Imported from be-  
yond the Seas, the rate and duty  
of Eight pence; And whereas  
some doubts have been made and  
raised concerning a certain Li-  
quor Imported from beyond the  
Seas, called Brandy, whether the  
same should pay the rate and duty  
laid by the said Act upon Spi-  
rits made of any kind of Wine  
or Sider Imported, or the rate

Grounds  
of the Act

and Duty thereby laid upon Strong-water perfectly made, Imported from beyond the seas :

Brandy, a  
Strong-water  
perfectly  
made.

And being  
Imported  
from be-  
yond the  
seas, liable  
to 8 d. per  
gallon,

Be it therefore Declared by the Kings most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by authority of the same, That the said Liquor called Brandy, was at the time of making and confirming the said Acts, and is a Strong-water perfectly made, and being Imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of Eight pence per Gallon, set and imposed in and by both the said Acts upon Strong-water perfectly made, Imported from beyond the seas, and was not, nor is not chargeable with the Rate and Duty of Four pence onely per Gallon, by the said Acts set and imposed upon Spirits made of Wine, or Syder Imported.

Provided always, and it is hereby Enacted, That in regard it doth not appear that the Rate



or Duty of Eight pence per Gallon, was by his Majesties Commissioners, Farmers, or other Officers, in that behalf claimed or demanded by vertue of the said Acts before the First day of November, in the year of our Lord, One thousand six hundred sixty and six, That no person or persons who have Imported any Brandies before that time, shall be charged or chargeable with any more then the Rate and Duty of Four pence per Gallon, for any of the said Liquors called Brandy, Imported from beyond the seas, before the said First day of November, in the year of our Lord, One thousand six hundred sixty and six; Any thing in the said Acts, or in this present Act to the contrary notwithstanding.

Provided, that for any imported before November. 1. 1666. the Importer shall be charged with 4 d. per gallon.

Provided always, and be it further Enacted, That no penalty inflicted by the two aforesaid, or any other Act or Acts of Parliament for non-payment of the said Duties since the First day of November, One thousand six hundred sixty and six, shall be Levied upon any person now in arrear, until the said person so in arrear,

And that persons in arrear for the Duty of Brandy Imported since Nov. 1. 1665. shall incur no penalty for non-payment, if they shall pay, or secure the.

payment of  
the said ar-  
rear, with-  
in three  
moneths  
after de-  
mand.

shall upon demand to be made af-  
ter the passing of this Act, refuse  
to pay the said Duties, or to se-  
cure the same to be paid within  
Three months after such De-  
mand; and upon such payment  
or security given, all former  
Bonds or Obligations given for  
the payment of the four-pences  
formerly in Controversie, shall  
be delivered up by the several  
person or persons in whose custo-  
dy the same, or any of them are.  
And that no Jury shall be subject  
to any Attaint by reason of any  
Verdict heretofore by them given  
concerning any matter relating  
to this or any of the aforesaid  
Acts.

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A N

211, 212

A N

# ABRIDGEMENT

OF

The foregoing ACTS.

A.

Action.

**A**ction of Debt may be brought in any Court in the proper County, for Recovery of the Forfeitures upon the Act of 15 Car. 2. Page 104.

In an Action brought against any person for any thing done in pursuance of the Acts of Excise, the Defendant may plead the General Issue, and give the Acts in Evidence. 26, 71, 126.

And if the Verdict be for the Defendant, or the Plaintiff be Nonsuited, the Defendant shall have double Costs. *ibid.*

Additional Excise.

Given to the King for Six years, from June 24. 1671. by Act of the 22 and 23 of Car. 2. 112.

What the Rates of the Additional Excise, are.

113, 114, 115.

All persons chargeable with the former Rates of Excise,

H S

## An Abridgement of

Excise, shall be also chargeable with the Additional Duties, and liable to the like Penalties for non-payment, &c. 115, 116.

All Offences in relation to the Additional Excise, shall be adjudged by the same persons, and in the same manner as Offences against the former Laws of Excise are directed to be adjudged. 118.

The Act for the Additional Excise to continue for Six years, from June 26. 1671. and from thence to the end of the next Session of Parliament, and no longer. 132.

## Ale and Beer.

Ale and Beer of above 6 s the Barrel, pays Excise, for every Barrel 3 s. 3 d. in the whole. 3,

48, 113.

Ale and Beer of 6 s. the Barrel, or under, pays Excise for every Barrel 9 d. in the whole. ibid.

Ale or Beer imported, the Excise thereof is 9 s. the Barrel, in the whole. 4, 49, 114.

Ale and Beer by what measure to be gaged. 11, 56.

Ale and Beer to be sold at the usual Rates, and no more; saving, that the common Brewer may receive the Excise over and above. 11, 57.

## Allowances.

Allowances for waste, &c. shall be made to the common Brewer, not selling by retail, viz. 3 Barrels in every 23 of Beer, and 2 Barrels in every 22 of Ale returned by the Gager. 12, 57, 117.

The said Allowances forfeitable for 6 months after

the foregoing Acts.

after a conviction of a false Entry. 13, 58.

Allowances upon the Additional Duties, to be the same (and no other) as upon the former Duties. 117.

Alteration of Brewing-vessels.

Alteration or enlarging of any Tun, Butt, &c. and making use thereof without notice given, how punishable. 77, 78..

Appeal.

Appeals made from the chief Commissioners of Excise in London, shall be determined by the Commissioners of Appeals and regulating the Excise.

18, 63, 118.

Appeals from Judgments given by the Sub-Commissioners of Excise, shall be determined by the Justices of the Peace, at the next Quarter Sessions, whose Judgment shall be final. 19, 64, 65, 118,

119.

If upon Appeal the Original Judgment shall be reversed, the original Prosecutor shall pay double Costs to the Appellant: And the single Duties deposited (or so much thereof as the Judges in that Appeal shall adjudge) shall be restored. 100, 101.

If Judgment upon such Appeal be affirmed, the Appellant shall pay like Costs. *ibid.*

No Appeal shall be admitted till the Appellant have first deposited the single duty in the hands, &c. and have given security for the payment of such Fine, &c. as was adjudged against him. 99.,

100.

No Appeal to be admitted from any Judgment given.

## An Abridgement of

given within the immediate limits of the chief Office of Excise in London, unless brought within two months after Judgment given, and notice to the party concerned; nor in any other County, unless brought within four months after Judgment and notice.

104, 105.

Aqua-vitæ, or Strong-waters made and sold; the Excise thereof 3 d. the gallon.

449, 114.

### Arrears.

Where the Principal was charged with Arrears of Excise, not pardoned by the Act of Oblivion, there the Sureties shall be liable according to the nature of their Securities.

### Artists.

Two able Artists shall be appointed (the one by the King or his Commissioners, &c. and the other by the Brewers of the place) who upon Oath shall take and compute the just Contents of all Tuns and other Brewing-vessels, and give one Copy to the Commissioners, &c. and another to the Brewer.

84, 85.

Such computation to be according to the Measures mentioned in the former Acts.

ibid.

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### B.

#### Barrel.

Six and thirty gallons shall be accounted a barrel of Beer, and two and thirty a barrel of Ale.

11, 46. vide Gallon.

Brandy, vide Strong-waters.

Beer.



the foregoing Acts.

Beer.

What duty it pays, vide Ale.

Beer vocat. Vineger-Beer, the Excise thereof  
1 s. 6. d. the barrel. 4, 49, 114.

If brewed for sale, or to be converted to Vineger  
for sale. 101.

Beer or Ale Imported, the Excise thereof 9 s. the  
barrel. 4, 49, 114.

Beer and Ale sold in Fairs by persons not usual  
Brewers or Retailers, the Excise thereof to be paid  
before selling any part thereof. 14, 59.

And if paid, the seller to stand discharged of all  
Penalties before-mentioned. ibid.

No Beer or Ale to be delivered by the Brewer to  
any Retailer, until the Excise be paid to him by the  
said Retailer. 13, 59.

Brewers.

No Beer or Ale shall be delivered by the Brewer  
to the Retailer, till the Excise be paid to him by  
the said Retailer. 13, 59.

Brewers and none else may take the Excise (for  
the Beer and Ale they sell) above the usual Rates.  
12, 57.

Common Brewers (not selling by Retail) shall  
have Allowances. vide Allowances.

Brewing-vessels.

No new Brewing-vessels to be erected and made use  
of, nor any old ones to be altered or enlarged, with-  
out Notice first given to the next Office of Excise,  
or

## An Abridgment of

or to the Commissioners, &c. upon pain to forfeit  
50. l. a Vessel. 77.

The Forfeitures to be as well upon the Brewer  
himself, as any other person in whose house it shall  
be found. ibid.

And the Brewing-vessel it self; with all the  
drink found therein, shall be taken up and seized  
for the use of the poor. ibid.

Brewing-vessels, the contents how and by whom  
to be computed, vide Artists.

Brewing-vessels, and Utensils in the Brewhouse,  
(by whomsoever claimed) liable to Debts and Du-  
ties of Excise. 92, 93.

## Bribes.

Bribes not to be given to, or taken by any Gager  
to make any false Return, &c. under the forfeiture  
of 10 l. a piece both by the giver and the taker.  
36, 97.

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## C.

### Certiorari.

**N**O Certiorari to supersede the Execution of  
any Order of the Justices, in pursuance of  
the Acts of Excise. 26, 72, 126.

## Coffee.

Coffee made and sold, the Excise thereof 10 d.  
per gallon, payable by the Maker. 5, 50, 115.

Chocolate.

the foregoing Acts.

Chocolate.

Chocolate, Sherbet and Tee, the Excise thereof 2 s. per gallon, payable by the Maker. 15,50,115.

No Chocolate, Coffee, Sherbet or Tee, to be sold without Licence, upon pain to forfeit 5 s. a month.

94,95.

Colledges.

Colledges and Halls in the Universities brewing their own drink, not liable to Excise. 101,102.

Commissioners and Sub-commissioners of Excise.

Chief Commissioners and Governors of the Excise may sit within London, or any place within ten miles thereof. 23,68.

Commissioners and Sub-commissioners of Excise, to be nominated and appointed by His Majesty. 22,24,68,70.

The chief Commissioners of Excise shall pay all moneys received by vertue of the Acts of Excise, into the Exchequer. 25,71.

In what places the chief Commissioners of Excise have power of Judicature, and in what places and cases the Sub-commissioners. vide Forfeitures.

No Commissioner or Sub-commissioner of Excise, shall be capable to become a Farmer of the Excise, either by himself, or any other person or persons in trust for him, directly or indirectly, nor any Farmer to be a Commissioner or Sub-commissioner.

79,88.

A

## An Abridgment of

A Commissioner of Excise becoming a Farmer, shall lose the benefit of his Farm. 80.

And all Acts done by any such Commissioners, either by themselves, or jointly with any others that are not Farmers, shall be void in Law. 81.

And all persons molested by authority of any such Commissioner, may bring his Action at Law, and recover Damages. *ibid.*

And all Letters Patents enabling any Farmer to be a Commissioner or Sub-commissioner of Excise, shall be utterly void, and of none effect. 82.

No Commissioner, Sub-commissioner, or Farmer of the Excise, shall act or execute any thing as a Justice of the Peace in matters of the Excise. 85.

And all things acted or executed by such, shall be utterly void. *ibid.*

No Commissioner, Sub-commissioner, Farmer, or other Officer of the Excise, shall act in any such employment till duly sworn, as by the Acts of Excise is directed; nor before Certificate of his Oath be entered with the Auditor of the Excise, under the penalty of 50 l. a month, for neglecting to be sworn. 105.

## Composition.

Commissioners and Sub-commissioners of Excise may compound for the Duty with Retailers of any the Liquors Exciseable. 15, 60, 117, 118.

No compounder for the Excise shall brew for any other Brewer or Retailer, without giving notice to the Commissioners, &c. of the quantity and quality intended to be Brewed, and for whom,

*upon*

the foregoing Acts.

upon pain both parties to forfeit 5 l. apiece. 93, 94.

Complaints.

Complaints, Appeals, &c. concerning the Excise, shall be heard in the proper County. 102

Costs.

Double Costs in Actions and Appeals relating to the Excise, in what cases to be recovered. 26, 71, 83, 101, 126.

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D.

Distress.

**P**Enalties and Forfeitures upon the Acts of Excise 12 Car. 2. adjudged by Justices of the Peace, Commissioners or Sub-commissioners, to be lewyed by Distress upon the Offenders Goods and Chattels. 20, 65, 66.

The Distress to be sold, if not redeemed within fourteen days. *ibid.*

And for want of sufficient Distress, the party to be imprisoned till satisfaction made.

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E.

Entries.

**T**Rue and particular Entries shall be made at the Office of Excise, of all Exciseable Liquors; viz.

By

## An Abridgment of

By the common Brewer once in every week, upon pain to forfeit for every omission, fifteen pounds.

5,6,51,52,115.

By the Inn-keeper once a month, upon pain to forfeit for every omission, ten pounds. *ibid.*

By all other Retailers once a month, upon pain to forfeit for every omission, forty shillings. *ibid.*

Provided that no common Brewer shall be prosecuted for any Mis-entry, or short Entry, if he shall rectifie his Entry according to the Gagers Return, within one week after he hath received a Copy of the said Return, or otherwise discharge himself. 84.

Persons living in a Market-town, shall not be compelled to go out of that Town to make Entry or payment of the Duty. 7,8,53.

No persons living out of a Market-town, to go to any other place then the next Market-town in the same County, to enter to pay, &c. *ibid.*

Entry or payment tendred at the proper Market-town, upon the Market-day, and proof made thereof, and no Office of Excise there kept; in such case the party is not liable to any Penalty for Non-entry or Non-payment afterwards.

## Evidence.

Upon what Evidence Penalties and Offences against the Acts of Excise, 12 Car. 2. shall be adjudged. *vide Forfeitures.*

The Acts of Excise may be given in Evidence upon the General Issue pleaded, by any person sued for doing any thing by vertue of the said Acts. *vide Action.*

Exportation.



the foregoing Acts.

Exportation.

Upon Exportation of any the Liquors Exciseable for Merchandise, the Exporter to be repayed the Duty. 126

Except for Mum Imported, and afterwards Exported again. 132

Any Merchant may Export by way of Merchandize, Strong Beer, Ale or Mum made in England, paying onely 12 d. per Tun Custom, and no other Duty. 129.

And the Commissioners of Excise are to repay the Excise of such Exported Drink to the Brewer, deducting onely 12 d. per Tun, for the Officer that sees it Ship'd off. 130.

If any such Drinks Ship'd off to be Exported shall be afterwards re-landed, or put into any other Ship, the Proprietor shall forfeit the Goods, and 100 l. recoverable in any Court of Record. ibid.

Officers of the Customs to charge the Master of the Vessel in his Victualling Bill with the usual quantity that such a number of men as he carries may spend on Board; and for so much the Excise to be paid. 131.

The 12 d. per Tun Custom for such Exported Drink, to be levied and paid under the Rule of the Tonnage and Poundage. ibid.

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F.

Fairs.

**T**He Excise of Beer and Ale sold in Fairs by persons not being usual Brewers of Retailers.

ers shall be paid before uttering or selling any of the Drink. 14, 159.

And the persons so paying, to be free from all Forfeitures. ibid.

### Farms and Farmers of Excise.

The Duties of Excise, or any of them, may be lett to Farm by the Lord Treasurer, &c. 15, 16, 61.

Such Farm not to exceed three years. 16, 61.

Contracts made by the Lord Treasurer, &c. touching Farming of the Excise, to be good and effectual in Law to all intents and purposes. ibid.

Provided, no Treaty touching any Farm of the Excise of Beer or Ale, to be within six months after the commencement of the Acts of Excise, but with persons nominated and appointed by the Justices of the Peace of the respective Countys at their quarter Sessions, and they to have the first refusal. 16, 17, 62.

And no Farm to be lett to any others under the Rate it shall be tendred at, to, and refused by the persons so recommended by the Justices. 17, 63.

Farmers not to be Commissioners or Sub-commissioners of Excise, Et e contra, vid. Commissioners.

Farmers may not act as Justices of the Peace. vide Commissioners.

Farmers of Excise in their several Circuits may exercise all the power of Commissioners, or Sub-commissioners, except the Judicial power and mitigating of Fines. 110.

Fees.

the foregoing Acts.

Fees.

No Fees shall be taken by any Officer of the Excise for any Bond, or other Writing relating to the Excise, upon pain to forfeit for every offence 10 s.

102.

Fines and Forfeitures.

Forfeitures and offences against the Acts of Excise, 12 Car. 2. committed within the immediate limits of the chief Office of Excise in London, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals, in case of Appeal) and not otherwise. 17, 18, 63.

Committed in any other County or Place, to be adjudged by any two or more Justices of the Peace, near residing to the place of the Fact; and in case of their neglect by the space of fourteen days, then by the Sub-commissioners of the County or Place.

18, 19, 64.

And the Party grieved by Judgment of the Sub-commissioners, may appeal to the Justices at the next quarter Sessions, whose Judgment shall be final. vide Appeals.

Forfeitures and Penalties adjudged, how to be levied.

19, 20, 65, 66.

Forfeitures and Penalties may be mitigated by the Justices of the Peace, Commissioners or Sub-commissioners respectively, at their discretion, so as they be not thereby made less than double the value of the Duty, and reasonable Costs. 20, 21.

66, 67, 120.

Forfeitures

## An Abridgement of

Forfeitures and offences against the Act 15 Car. 2. for which no special remedy is thereby appointed for recovery thereof, shall be recovered by Action of Debt, Bill, &c. within the County, or by such other means as in the former Acts. 104.

Forfeitures and Fines upon the Acts 12 Car. 2. (all necessary Charges first deducted) shall be employed, three fourth parts to the King, and one fourth part to the Informer. 21, 22, 67.

Forfeitures upon the Act 15 Car. 2. (not therein otherwise disposed of) shall be, one third part to the King, one other to the poor of the Parish, and the other third part to the Informer. 103.

Forfeitures upon the Act 22 & 23 Car. 2. shall be one Moiety to the King, and the other to the Informant.

### Foreign Liquors.

No Foreign Exciseable Liquors shall be Landed before a due Entry made with the Officer of Excise in the Port, and payment of the Duty, nor without Warrant signed by the said Officer. 50, 98, 121.

Upon pain of Forfeiture of the Goods, or the value, to be recovered of the Importer or Proprietor, the one Moiety to the King, and the other to the Informant. ibid.

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### G.

#### Gagers.

Gagers shall be constituted by the Commissioners and Sub-commissioners of the Excise in their respective Circuits. 8, 53.

Which

the foregoing Acts.

Which Gagers shall have power to enter, as well by night as by day, (and if by night, then in the presence of a Constable, or other such Officer) into all places belonging to persons chargeable with Excise. 8,53,54.

And to Gage all Brewing-vessels, and to take account of Exciseable Liquors therein, and to make return thereof to the Commissioners, &c. in writing, leaving a Copy thereof with the Brewer or Maker. 9,54.

Gagers returns shall be a charge upon the Brewer or Retailer. 9,55.

Gager, not being permitted to enter or take such account, shall forbid the Brewer or Retailer to sell or deliver out any the said Liquors. 10,55.

If the person so forbidden, shall after such warning given, sell or deliver out any the said Liquors, before payment of the duty, he shall forfeit 15 l. besides double the value of the said duty. 10,55,56.

Gagers shall Weekly deliver to the common Brewer, or to some of his servants at his house, a true Copy under their Hands of the Return they charge him with, upon pain to forfeit 40 s. for every neglect. 83,84.

The true Gage or Contents of all Tuns and other Brewing-vessels, how to be adjusted and accomplished. vide Artists.

Gallon.

Thirty six Gallons according to the Exchequer-quart, shall be reckoned and returned for a Barrel of Beer, and thirty two Gallons for a Barrel of Ale.

11,56,57.

The

An Abridgement of

The Wine-gallon to be the Measure of all other  
Exciseable Liquors. ibid.

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H.

Hours.

Office-hours. vide Office.

Statute-Hours for carrying out Drink, by  
the Barrel, or selling by the Gallon, by the common  
Brewer. 90.

Carrying out, or selling otherwise then between  
the said Hours, the forfeiture of 20 s. for every  
Barrel. ibid.

Hiding.

Hiding, or conveying away Beer, Ale or Worts  
ungaged, from the view of the Gager; the forfei-  
ture thereof is 20 s. a Barrel. 91, 92.

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I.

Imported Liquors, vide Foreign.

Justices of the Peace.

Their power of hearing and determining offen-  
ces against the Acts of Excise. vide For-  
feitures.

The Justices of the Peace in their respective di-  
visions, shall meet once in every month, to hear and  
determine offences against the Acts of Excise. 103.

Justices of the Peace, before whom any Officer of  
the Excise shall be sworn, shall certify the same to  
the next quarter Sessions to be recorded. 24, 69.

The



the foregoing Acts.

The powers of a Justice of the Peace not to be executed by any Commissioner, Sub-commissioner, or Farmer of the Excise, nor by any Brewer or Inn-keeper in matters of the Excise.

85.

L.

Liquors Exciseable.

**W** *Hich* they are, vide the several Schedules.  
3, 4, 5, 48, 49, 50, 113, 114, 115.

No Exciseable Liquors (except Beer, Ale, Sider, Perry and Metheglin) coming to any Port by Coast-Cocquet, Transire or Certificate, shall be landed without entry thereof made with the Officer of the Excise in the Port, upon pain to forfeit double the value of the Liquors.

99.

M.

Mead, or Metheglin.

**T**He Excise payable by the Retailer, three half-pence the Gallon.

4, 49, 114.

Measure.

The Measure of Beer and Ale, as to payment of the Excise, shall be taken according to the Standard of the Ale-quart in the Exchequer, four whereof shall make the Gallon.

11, 56.

Mitigation.

Mitigation of Fines, Forfeitures and Penalties, by whom, and how far to be made. vide Forfeitures.

I

Mixture.

### Mixtures

If any Brewer, &c. shall convert small drink into strong by mixture, &c. after the Gage taken, and shall sell or carry out the same, or any part thereof, without giving notice to the same Gager or Gagers, of the quantity, &c. mingled and converted, he shall forfeit 20s. for every Barrel.

91, 92.

No Retailer of Beer or Ale, shall after the receiving of his drink from the Brewer, mix strong and small together, in any vessel of three Gallons or more, upon pain to forfeit double the value of the Duty of strong.

123, 124.

### N.

#### Non-payment.

**E**very common Brewer, who shall not pay and clear off the Duty within a week after the time he made, or ought to have made his entry, shall forfeit double the value of his Duty.

7, 52, 115.

And every Retailer, who shall not pay and clear off within a month next after the time limited for his entry, shall also forfeit double the Duty.

ibid.

### O.

#### Oath.

**N**O persons shall be capable of acting in any Office of Excise, till they shall have taken the Oaths of Allegiance and Supremacy, and the Oath of their Office, in the Acts prescribed, before two Justices

the foregoing Acts.

Justices of the Peace of the County, or Barron of the Exchequer. 23,69.

The Justices before whom the said Oaths are taken, shall certifie the taking to the next quarter Sessions, to be Recorded. 24,69.

Penalty for acting unsworn, 50 l. per month. 105.

Form of the Oath prescribed, to be taken by all Commissioners and other Officers of the Excise, mutatis mutandis. ibid.

Office.

There shall be one principal Head Office of Excise kept in London, or within ten miles thereof, to which all other Offices of Excise shall be subject and accountable. 22,68.

The said Head Office to be managed by Commissioners to be appointed by the King, and they to be called Commissioners and Governours of the Excise. 23,68.

London, Westminster, Southwark, and all places within the weekly Bills of Mortality, to be subject to the Head Office in London. 24,69.

The King from time to time to appoint such and so many subordinate Commissioners and Officers in every other County, &c. as he shall think fit. ibid.

Every Office of Excise shall be kept open from 8 to 12 in the forenoon, and from 2 to 5 of the Clock in the afternoon. 25,70,88.

An Office of Excise shall be kept in every Market-town upon every Market-day, upon pain that the party neglecting shall forfeit 10 l. for every Market-day it shall be neglected. 88.

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If no Office be kept, the party that shall come to such Market-town, and there tender his Entry of Payment, shall not be liable to any penalty for that omission of Entry or Payment. 89.

Offenders, vide Forfeitures.

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### P.

Penalties, vide Forfeitures.

Perry, vide Syder.

Private Persons.

**I**F any Private Persons living in, or near a Market-town where there is a common Brew-house, shall permit any brewing in his house, other then for his own Family, Servants, Labourers, or for persons by way of Charity, Hospitality, or Free-gift, he shall forfeit 50 l. for every such offence. 122.

This penalty to be recovered by Bill, Complaint, or Information in any Court of Record, but to be tryed in the same County, and the Action to be brought within six months. 123.

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### R.

Rates of Excise.

**R**ates given to the King for term of his natural life. 2.

• Rates given to the Crown in lieu of the Court of Wards, &c. 48.

Additional Rates given towards the discharge of His Majesties Debts; for six years only (from the 24 of Jun<sup>y</sup>, 1671.) 113.

Re-

the foregoing Acts.

Retailers.

Retailers of Beer or Ale, during the continuance of the additional Excise, shall not be Sued or En-  
dited for selling Drink at higher prizes then the  
Law allows.

125.

8.

Sherbet, vide Chocolate.

Spirits and Strong-waters.

Strong-waters, or Aqua vitæ, made and sold,  
the maker to pay 3 d. the Gallon. 4, 49, 114.

Spirits made of Wine, or Syder Imported, the  
Excise 4 d. per Gallon. 4, 50.

Strong-waters perfectly made, Imported, the Ex-  
cise 8 d. per Gallon. ibid.

Store-house.

No private or concealed Store-house, or other  
place, shall be made use of by any Brewer, &c. for  
the laying of Beer or Ale in Casks, without giving  
notice thereof to the Officers of Excise, upon pain to  
forfeit 50 l. for the same. 78.

And every other person in whose occupation the  
house or place is, wherein any such concealed Store-  
house shall be found, shall also forfeit 50 l. for the  
same. ibid.

Strong-waters.

And by a subsequent Act (made 22 Car. 2. for  
the settling of certain doubts that had been moved  
touching Brandy Imported;) the said Liquor called  
Brandy, is declared to be a Strong-water perfectly  
made, and chargeable with 8 d. per Gallon, 150.

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Provided, That for any of the said Liquor that had been Imported before the first of Nov. 1666. no person should be charged or chargeable with any more then 4 d. per Gallon. 151.

And that as to any the said Liquor that had been Imported after the said first of Nov. 1666. and before the making of the said Declarative Act, no penalty inflicted by the former Acts for non-payment of the said Duty, should be inflicted upon any person then in arrear, that should pay or secure the said arrear to be paid within three months after demand. 152.

### Sider.

Sider and Perry, native, sold by Retail, the Retailer to pay 3 s. 9 d. the Hogshead. 3, 49, 113.

Sider and Perry, native, the Excise 41 10 s, the Tun. 4, 50, 113.

### Summons.

Summons left at the house of the party, or with his wife, child, or menial servant, shall be accounted a good summons.

Any person, other then the party accused, may be summoned to give evidence in the case of an unlawful mixture of drink, by a Retailer. 125.

T Tea,



the foregoing Acts.

T.  
Tea; vide Chocolate.

**T**imes limited for payment of the Duty. vide  
Non-payment.

Tuns or Fats. vide Brewing-vessels.

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V.

Vineger-Beer, vide Beer.

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W.

Warrants.

**W**arrants from the Officers of the Customs,  
for delivering of Foreign Imported Li-  
quors Exciseable, shall be signed by the Collector of  
the Excise, upon pain (if not) that the Goods be  
forfeited, or the value. 98, 121.

Wine-Licences.

The power of granting them, (formerly settled in  
the Duke of York) reposed in the King, his Heirs  
and Successors. 139.

Saving to the Duke the Moiety of all Fines, For-  
feitures, &c. incurred before the 24 of Novemb.  
1670. And all Rents and Arrears of Rent due  
before the 24 of June, 1670. 141.

And His Majesties Letters Patents therein men-  
tioned, (for the granting of 24000 l. per annum,  
to the Duke, and the Heirs males of his Body, out  
of the Excise, in compensation of the Wine-licences)  
enacted to be good in Law.

The Excise of the Counties of Bucks, Essex,  
Kent, Norfolk, Suffolk, Berks, Bedford, Cam-  
bridge,

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bridge, Yorkshire, Hertford and Somerset,  
charged with the said 24000 l. per an. 137, 142.

The same to be paid by the immediate hands of  
the Commissioners, Farmers, &c. before it be paid  
into the Exchequer: and they to be saable by the  
Duke and his Heirs males, &c if any part of it  
be behind. 145, 147.

The Acquittance of the Duke or his Heirs males,  
or his, or their Receiver, shall be their sufficient dis-  
charge. ibid.

Provided, no person to be Sued for selling of  
Wine without Licence, before the 24 of November  
1672 unless prosecuted before the 14 of Febr.  
1672. 148.

## Worts.

Worts to be taken account of by the Gager, and  
returnable, as well as Ale or Beer. 9, 54.

Note, that the Excise mentioned in this forego-  
ing Abridgement, to be payable upon every distinct  
Commodity, is the whole Excise payable by the three  
several Acts which constitute the Duty, as they  
stand now in force; whereof the additional Duty  
bears the several and respective proportions here-  
after mentioned, viz.

Upon Strong-Beer and Ale  $\frac{1}{3}$  parts of the pre-  
sent Excise.

Upon Small-Beer and Ale, Syder, Perry, Vinegar-  
Beer, Strong-waters or Aqua-vitæ, and Imported-  
Beer,  $\frac{2}{3}$  part.

Upon Syder and Perry Imported from beyond the  
Seas,  $\frac{3}{4}$  parts.

Upon Coffee,  $\frac{1}{2}$  part.

Upon

the foregoing Acts.

Upon Chocolate, Sherbet and Tea, 1 part.

And that upon the Liquor called Brandy and Strong-waters, perfectly made, Imported from beyond the Seas, there is no additional Duty at all.

Note also, That whereas by the Acts 12 Car. 2. (fol. 11, 56, 57.) it is said, that all other Liquors (except Beer and Ale) shall be measured according to the Wine-gallon; it is to be understood of the Standard or Wine-gallon in Guild-Hall London.

Note also, (as to the Fines and Forfeitures mentioned in the several Acts of Excise) that where a Fine or Forfeiture is recovered by judgment against any person, in such case the Duty it self, of the Liquor-drink in question, is extinguished and lost.

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Alteration of Brewing-vessels.

Appeals.

Arrears.

Artists.

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C.

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<b>G.</b> Gallon.	<b>S.</b> Summons.
<b>H.</b> Hours.	<b>S.</b> Syder.
<b>H.</b> Hiding.	<b>T.</b> Tea.
<b>I.</b> Imported Liquors.	<b>T.</b> Times limited for
<b>J.</b> Justices of the Peace.	<b>T.</b> payment of the Ex-
<b>L.</b> Liquors Exciseable.	<b>T.</b> cise.
<b>M.</b> Mead or Methaglin.	<b>T.</b> Tuns, or Fatts.
<b>M.</b> Measure.	<b>V.</b> Vinegar-Beer.
<b>M.</b> Mitigation.	<b>W.</b> Warrants.
<b>M.</b> Mixtures.	<b>W.</b> Wine-Licences.
<b>N.</b> Non-payment.	<b>W.</b> Worts.



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